



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 21, 2021

Brian W. Vaught
Board Chairman
County of Wythe

Dear Mr. Vaught:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2021. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the Treasurer, Commissioner of the Revenue, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

The former Sheriff did not maintain sufficient internal control over state funds as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The former Sheriff did not remit Sheriff's fees to the Treasurer timely. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer, either weekly or when collections exceed \$200.

Brian W. Vaught, Board Chairman
September 21, 2021
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We discussed this comment with the current Sheriff on September 20, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH: clj

cc: Steven Bear, County Administrator
Lori C. Guynn, Treasurer
Kathy Vaught, Commissioner of the Revenue
Charles W. Foster, Sheriff