



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 20, 2019

G. C. Morrow
Board Chairman
County of Mathews

Dear Mr. Morrow:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated for the year ended June 30, 2019. 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 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 Sheriff did not comply with state laws and regulations as described below.

Promptly Deposit Sheriff's Fees

Repeat: No

The Sheriff delayed depositing Sheriff's fees into an official bank account for up to 33 days after receipt. 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 into the Sheriff's official bank account either weekly or when collections exceed \$200.

We discussed this comment with the Sheriff on September 20, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

cc: Mindy Conner, County Administrator
Wendy H. Stewart, Treasurer
L. Mark Barrick, Sheriff