



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 3, 2022

John Moyers, Jr.  
Chairman

County of Highland

Dear Mr. Moyers:

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, 2022. 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 Sheriff did not maintain sufficient internal control over state funds and comply with state laws and regulations as described below.

### **Promptly Remit Sheriff's Fees**

**Repeat:** Yes (first issued in 2021)

The former Sheriff delayed remitting sheriff's fees to the Treasurer for up to eight months. Having cash or checks on hand is a risk that could lead to a loss of funds. The current 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 as soon as collections exceed \$200.

John Moyers, Jr., Chairman  
October 3, 2022  
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We discussed this finding with the Interim Sheriff on September 13, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Roberta A. Lambert, County Administrator  
Lois E. White, Treasurer  
Yvonne E. Wilmer, Commissioner of the Revenue  
Ronald Wimer, Sheriff  
James W. Kelly, Member  
Robinson, Farmer, Cox Associates