



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 26, 2021

Josh Evans
Board Chairman
County of Dickenson

Dear Mr. Evans:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, Sheriff, and Commonwealth's Attorney 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

Properly Calculate and Remit Excess Collection Fees

Repeat: No

The Commonwealth's Attorney did not send the correct amount to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2020. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended fiscal year 2020 Collection of Fines and Fees Report to the Compensation Board. The Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

We discussed this comment with the Commonwealth's Attorney on August 26, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH: clj

cc: Larry Barton, County Administrator
Angela Rakes, Treasurer
Michael Lee Yates, Commissioner of the Revenue
Jeremy Fleming, Sheriff
Joshua Newberry, Commonwealth's Attorney