



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 15, 2021

Danny Mann  
Board Chairman  
County of Scott

Dear Mr. Mann:

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 Treasurer did not maintain sufficient internal control over state funds as described below.

### **Perform Monthly Reconciliations**

Repeat: No

The Treasurer did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports. The reconciliations for March, April, and May of 2021 were not submitted until July 2021 and did not identify \$1,010 in unremitted State funds. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information and ensuring the proper remittance of funds.

The Treasurer should reconcile assessments, collections, and uncollected balances to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections and compliance with Code of Virginia remittance requirements.

Danny Mann, Board Chairman

September 15, 2021

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**Remit Sheriff's Fees**

Repeat: No

The Treasurer did not remit \$1,010 in Sheriff's fees to the Commonwealth during the audit period as required by § 15.2-1609.3 of the Code of Virginia. The Treasurer should remit this amount during fiscal year 2022 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this comment with the Treasurer on September 13, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

SAH: clj

cc: Freda Starnes, County Administrator  
Mitzi Johnson Owens, Treasurer  
Debbie C. Dockery, Commissioner of the Revenue  
Jeff B. Edds, Sheriff  
Dan Felhauer, Commonwealth's Attorney