



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 04, 2023

Lois E. White  
Treasurer

Yvonne E. Wimer  
Commissioner of the Revenue

Ronald Wimer  
Sheriff

County of Highland

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, 2023. 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. We limited our work to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality and these firms issue separate reports on the results of their audits.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

The Sheriff has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: John Moyers, Jr., Board Chair  
Roberta Lambert, County Administrator