



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 9, 2022

David Pugh
Board Chairman

County of Amherst

Dear Mr. Pugh:

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, 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, 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 maintain sufficient internal control over state funds.

Properly Calculate and Remit Excess Collection Fees

Repeat: No

The Commonwealth's Attorney advised the Treasurer to remit \$2,245 less than what was due to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2021. We recommended the Commonwealth's Attorney notify the Treasurer of the recalculated amount and send an amended fiscal year 2021 Collection of Fines and Fees Report to the Compensation Board. Going forward, the Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

David Pugh, Board Chairman

September 9, 2022

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We discussed this finding with the Commonwealth's Attorney on September 9, 2022, who indicated the recalculated amount had been remitted to the Commonwealth and revised report submitted to the Compensation Board. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Dean C. Rodgers, County Administrator
Joanne Adams Carden, Treasurer
Jane Irby, Commissioner of the Revenue
E. W. Viar, Jr., Sheriff
W. Lyle Carver, Commonwealth's Attorney
Chris Banta, Partner
Brown, Edwards & Company, LLP