



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 17, 2021

Phyllis J. Randall  
Board Chairman  
County of Loudoun

Dear Ms. Randall:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff 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 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 Treasurer did not maintain sufficient internal control over state funds as described below.

### **Remit Excess Collection Fees Timely**

Repeat: No

The Treasurer did not remit the state's portion of excess collection fees from the locality's in-house collection program, totaling \$15,539, to the Commonwealth timely. The Treasurer calculated the amount required to be remitted in August 2020 but did not actually remit the fees until September 2021.

The Treasurer should remit the state portion of excess collection fees from the in-house collection program each year once the amount has been determined.

Phyllis J. Randall, Board Chairman

September 17, 2021

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We discussed this comment with the Treasurer on September 17, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

SAH: clj

cc: Tim Hemstreet, County Administrator  
H. Roger Zurn, Jr., Treasurer  
Michael Chapman, Sheriff