



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 13, 2021

Ann B. Wheeler
Board Chairman
County of Prince William

Dear Ms. Wheeler:

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

Perform Monthly Reconciliations

Repeat: No

The Finance Director did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports. As a result, a keying error went unresolved for 12 months resulting in the Treasurer not remitting \$540 in Sheriff fees to the Commonwealth. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Finance Director should reconcile collections to the Commonwealth's reports on a monthly basis as required by § 58.1-3168 of the Code of Virginia. Proper procedures will ensure complete and accurate recording of Sheriff's fee collections.

Ann B. Wheeler, Board Chairman
September 13, 2021
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We discussed this comment with the Finance Director on September 14, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Christopher E. Martino, County Executive
Michelle L. Attreed, Director of Finance
Glendell Hill, Sheriff