



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 1, 2022

Rudolph Jefferson  
Board Chairman  
County of Isle of Wight

Dear Mr. Jefferson:

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, 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, 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 Sheriff did not comply with state laws and regulations as described below.

## **Issue Receipts for Sheriff's Fees**

Repeat: No

The Sheriff did not issue receipts for \$594 in Sheriff's fees. Issuing receipts for transactions ensures full and accurate accountability of state monies received and decreases the risk that funds will be lost or misplaced. The Sheriff should issue receipts for all collections as required by § 15.2-1621 of the Code of Virginia and follow the accounting requirements and best practices for receipts as outline in the Virginia Sheriff's Accounting Manual.

We discussed this finding with the Sheriff's Office on August 25, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Randy R. Keaton, County Administrator  
Judith C. Wells, Treasurer  
Gerald Gwaltney, Commissioner of the Revenue  
James R. Clarke, Jr., Sheriff  
Aaron B. Hawkins, Member  
Robinson, Farmer, Cox Associates