



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 1, 2023

Jacob Sumner
Chief Financial Officer

Chan Bryant
Sheriff

James M. Hingeley
Commonwealth's Attorney

Locality: County of Albemarle

We have reviewed the Commonwealth collections and remittances of the Chief Financial Officer, Sheriff, and Commonwealth's Attorney 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 Chief Financial Officer, 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 as described below.

Properly Calculate and Remit Excess Collection Fees

Repeat: No

The Commonwealth's Attorney advised the Chief Financial Officer to remit \$9,081 less than what was due to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2022. We recommended the Commonwealth's Attorney notify the Chief Financial Officer of the recalculated amount and send an amended fiscal year 2022 Collection of Fines and Fees Report to the Compensation Board. Going forward, the Commonwealth's Attorney should implement review procedures to ensure the accurate calculation and remittance of excess fees annually.

Jacob Sumner, Chief Financial Officer

August 1, 2023

Page Two

We discussed this finding with the Commonwealth's Attorney on August 1, 2023, who indicated the recalculated amount had been remitted to the Commonwealth on April 27, 2023, and revised report submitted to the Compensation Board, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Donna P. Price, Board Chair
Jeff Richardson, County Executive
Megan Argenbright, Partner
Brown, Edwards & Company, LLP