



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 10, 2024

Jennifer Tomes  
Treasurer

Lara M. S. Overy  
Commissioner of the Revenue

David Hardin  
Sheriff

Locality: City of Williamsburg

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, 2024. 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 Treasurer, Commissioner of 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 Treasurer did not comply with state laws and regulations as described below.

## **Properly Remit Sheriff's Fees**

**Repeat:** No

The Treasurer did not remit the correct amount of Sheriff's fees due to the Commonwealth during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer under-remitting fees of \$312 to the Commonwealth. The Treasurer should remit this amount to the Commonwealth during fiscal year 2025 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Jennifer Tomes, Treasurer  
Lara M. S. Overy, Commissioner of the Revenue  
David Hardin, Sheriff  
October 10, 2024  
Page Two

We discussed this finding with the Treasurer on September 25, 2024. We acknowledge the cooperation extended to us during this review.

The Commissioner of Revenue has taken corrective action to remediate the finding that we reported in the previous audit.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Douglas G. Pons, Mayor  
Andrew O. Trivette, City Manager  
Aaron B. Hawkins, Member  
Robinson, Farmer, Cox Associates