



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 13, 2024

Tammie Raiford
Treasurer

Christy A. Hudson
Commissioner of the Revenue

Robert Leroy Jones, Sr.
Sheriff

Locality: County of Nottoway

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 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.

Remit Collections Timely

Repeat: No

The Sheriff did not remit collections to the Treasurer timely. We noted a delay of 11 months for one of 10 remittances (10%). Section 15.2-1609.3 of the Code of Virginia requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should remit all collections to the Treasurer within the time frame prescribed by statute.

Tammie Raiford, Treasurer
Christy A. Hudson, Commissioner of the Revenue
Robert Leroy Jones, Sr., Sheriff
September 13, 2024
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We discussed this finding with the Sheriff on September 11, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: John Roark, Board Chair
Stephen W. Bowen, County Administrator
Jay Sanudo, Member
Robinson, Farmer, Cox Associates