



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 20, 2024

Ruth Ann S. Oakes
Treasurer

Brenda Powell
Commissioner of the Revenue

Fred S. Clark
Sheriff

Locality: County of Halifax

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

Promptly Remit Sheriff's Fees

Repeat: No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to four months for two out of 63 remittances tested (3%). Section 2.2 806(B) of the Code of Virginia requires the Treasurer to remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

The Sheriff did not maintain sufficient internal control over state funds and did not comply with state laws and regulations as described below.

Ruth Ann S. Oakes, Treasurer
Brenda Powell, Commissioner of the Revenue
Fred S. Clark, Sheriff
September 20, 2024j
Page Two

Promptly Deposit Sheriff's Fees

Repeat: No

The Sheriff did not promptly deposit funds into an official bank account. We noted delayed deposits in 22 of 61 receipts tested (36%). Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections in the Sheriff's official bank account either weekly or when collections exceed \$200.

Remit Collections Timely

Repeat: No

The Sheriff did not remit collections to the Treasurer timely. We noted delays of up to one month for two out of 26 remittances (8%). 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.

We discussed these findings with the Treasurer and Sheriff on September 5, 2024. We acknowledge the cooperation extended to us during this review.

The Treasurer has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Dennis G. Witt, Board Chair
Scott R. Simpson, County Administrator
Matthew A. McLearen, Firm Managing Director
Robinson, Farmer, Cox Associates