



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 4, 2022

Marlene J. Waymack  
Board Chairman

County of Prince George

Dear Ms. Waymack:

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

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

**Repeat:** No

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$412 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2023 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Marlene J. Waymack, Board Chairman

October 4, 2022

Page Two

**Properly Perform Monthly Reconciliations**

Repeat: No

During the audit period, the Treasurer did not reconcile the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances per the locality's financial system to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

We discussed these findings with the Treasurer on September 29, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LH: clj

cc: Jeffrey D. Stoke, County Administrator  
Susan C. Vargo, Treasurer  
Darlene M. Rowsey, Commissioner of the Revenue  
Roger Vargo, Sheriff  
David Foley, Member  
Robinson, Farmer, Cox Associates