



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

August 24, 2023

Cindy Dickerson  
Treasurer

Steve M. Draper  
Sheriff

Locality: City of Martinsville

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff 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 Treasurer 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 one month for one out of ten remittances. Code of Virginia § 15.2-1609.3 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.

Cindy Dickerson, Treasurer  
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**Maintain Accounting Records**

Repeat: No

The Sheriff could not present for audit one transmittal report for Sheriff's fees. The transmittal report provides a record of the fees collected and remitted to the local Treasurer each month. The Sheriff should retain all records for audit as required by § 15.2-1615 of the Code of Virginia.

We discussed these findings with the Sheriff on August 21, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH: clj

cc: LC Jones, Mayor  
Glen Adams, Interim City Manager  
Michael E. Lupton, Member  
Robinson, Farmer, Cox Associates