



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 28, 2024

Cindy A. George  
Treasurer

Timothy C. Carter  
Sheriff

Locality: County of Shenandoah

We have reviewed the Commonwealth collections and remittances of the Treasurer 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 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 delayed remitting sheriff's fees to the Treasurer for up to six weeks. 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 recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer either weekly or as soon as collections exceed \$200.

Cindy A. George, Treasurer  
Timothy C. Carter, Sheriff  
August 28, 2024  
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We discussed this finding with the Sheriff on August 12, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Dennis Morris, Board Chair  
Evan Vass, County Administrator  
James W. Kelly, Managing Director  
Robinson, Farmer, Cox Associates