



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 20, 2023

Stephanie Beverage
Treasurer

Sabrina von Shilling
Commissioner of the Revenue

Christopher Johnson, Jr.
Sheriff

Locality: City of Waynesboro

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, 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, 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.

Properly Remit Sheriff's Fees

Repeat: No

The Treasurer did not remit the correct amount of sheriff's fees due to the Commonwealth as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$803 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2024 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Stephanie Beverage, Treasurer
Sabrina von Shilling, Commissioner of the Revenue
Christopher Johnson, Jr., Sheriff
September 20, 2023
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We discussed this finding with the Treasurer on September 18, 2023, and 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:vks

cc: Lana Williams, Mayor
Michael Hamp, City Manager
Megan Argenbright, Partner
Brown, Edwards & Company, LLP