



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

August 20, 2022

William V. Ingram  
Board Chairman  
County of Pittsylvania

Dear Mr. Ingram:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, Sheriff, and Commonwealth's Attorney 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

### **Pursue Collection of Delinquent Court Fines and Costs**

Repeat: No

Since July 2021, the Commonwealth's Attorney has not been actively pursuing delinquent court fines and costs as required by § 19.2-349 of the Code of Virginia, which requires the Commonwealth's Attorney to pursue delinquent court fines and costs or choose one of four alternative collection options. The collection of court fines and costs is an essential part of the judicial process so that individuals understand their responsibilities when not complying with the laws of Virginia. We recommend the Commonwealth's Attorney begin actively pursuing collection of delinquent court fines and costs or choose one of the four alternative collection options specified in the Code of Virginia.

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

William V. Ingram, Board Chairman

August 20, 2022

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**Maintain Accounting Records**

**Repeat:** No

The Sheriff could not present for audit one of the manual receipt books used for Sheriff's fees. The Sheriff must retain these books for a period of three years after audit as required by § 15.2-1614 of Code of Virginia. We recommend the Sheriff review the accounting records retention schedule with his staff and maintain all accounting records in accordance with the Code of Virginia.

We discussed these findings with the Commonwealth's Attorney and Sheriff on July 15, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH: clj

cc: Clarence Monday, Interim County Administrator  
Vincent E. Shorter, Treasurer  
Robin Goard, Commissioner of the Revenue  
Michael W. Taylor, Sheriff  
Robert Haskins, Commonwealth's Attorney