



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 17, 2025

Bradley Powers
Commissioner of the Revenue

B. C. Shuler
Sheriff

Thomas Burkett II
Treasurer

Locality: County of Smyth

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the County of Smyth for the year ended June 30, 2025. 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable 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 Sheriff did not maintain sufficient internal control over state funds or 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 of ten (10%) remittances tested. Section 15.2-1609.3 of the Code of Virginia 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.

Bradley Powers, Commissioner of the Revenue
B. C. Shuler, Sheriff
Thomas Burkett II, Treasurer
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Reconcile Bank Account

Repeat: No

The Sheriff did not reconcile his bank account for five months during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Sheriff should perform monthly bank reconciliations upon receiving the bank statement as recommended by the Virginia Sheriff's Accounting Manual.

We discussed these findings with the Sheriff on August 7, 2025. We acknowledge the cooperation extended to us during this review.

The Commissioner of the Revenue has taken corrective action to remediate the finding that we communicated in our previous report.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Charles Atkins, Board Chair
Shawn Utt, County Administrator
Emily Viers, Director
Robinson, Farmer, Cox Associates