



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 10, 2024

Jennifer Tomes
Treasurer

Richard W. Bradshaw
Commissioner of the Revenue

David Hardin
Sheriff

Locality: County of James City

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, 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, Commissioner of 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: Yes (first issued in 2023)

The Treasurer did not remit the correct amount of Sheriff's fees due to the Commonwealth during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$312 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2025 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Jennifer Tomes, Treasurer
Richard W. Bradshaw, Commissioner of the Revenue
David Hardin, Sheriff
October 10, 2024
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We discussed this finding with the Treasurer on September 25, 2024. We acknowledge the cooperation extended to us during this review.

The Treasurer has taken adequate corrective action with respect to the finding reported in the prior year that is not repeated in this report.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LH: clj

cc: Ruth Larson, Board Chair
Scott Stevens, County Administrator
Rob Churchman, Partner
Cherry Bekaert LLP