



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 20, 2024

Sheila Williamson-Branch
Treasurer

James M. Gillie
Commissioner of the Revenue

Michael S. Mondul
Sheriff

Michael Newman
Commonwealth's Attorney

Locality: City of Danville

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

Remit Collections Timely

Repeat: Yes (First Issued in fiscal year 2023)

The Sheriff did not remit collections to the Treasurer timely. We noted a delay of three weeks for one out of 12 remittances tested (8%). Code of Virginia § 15.2-1609.3 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.

Sheila Williamson-Branch, Treasurer
James M. Gillie, Commissioner of the Revenue
Michael S. Mondul, Sheriff
Michael Newman, Commonwealth's Attorney
September 20, 2024
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We discussed this finding with the Sheriff on September 20, 2024. We acknowledge the cooperation extended to us during this review.

The Sheriff 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

LJH:vks

cc: Alonzo Jones, Mayor
Ken Larking, City Manager
Norman D. Yoder, Partner
Brown, Edwards & Company, LLP