



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 4, 2024

Lori C. Guynn
Treasurer

Adam Linkous
Commissioner of the Revenue

Charles W. Foster
Sheriff

Locality: County of Wythe

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 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 maintain sufficient internal control over state funds and did not comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to two months for six out of 56 remittances tested (10%). Section 2.2 806(B) of the Code of Virginia requires the Treasurer to remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

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Perform Monthly Reconciliations

Repeat: No

The Treasurer did not perform adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports for sheriff's fees. Complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information and ensuring the proper remittance of funds.

The Treasurer should reconcile Sheriff's fee collections to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of collections and compliance with Code of Virginia remittance requirements.

The Commissioner of the Revenue did not comply with state laws and regulations as described below.

Report Assessments Timely

Repeat: No

The Commissioner of the Revenue (Commissioner) did not report state income tax assessments to the Department of Taxation (Taxation) timely for four months during the audit period. Commissioners who process state income tax returns must report to Taxation the total amount of tax to be assessed each month by the 10th of the following month. The Commissioner should promptly report state income tax assessments to Taxation in accordance with Taxation's instructions for form 759-C, the Monthly Summary of Individual and Fiduciary Income Taxes to be Assessed.

We discussed this finding with the Treasurer and the Commissioner of the Revenue on August 20, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Brian W. Vaught, Board Chair
Steven Bear, County Administrator
Corbin C. Stone, Managing Director
Robinson, Farmer, Cox Associates