



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 14, 2025

Gerald Gwaltney
Commissioner of the Revenue

James Clarke, Jr.
Sheriff

Julie Slye
Treasurer

Locality: County of Isle of Wight

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the County of Isle of Wight 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 Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: Yes (First issued in 2024)

The Treasurer did not remit Sheriff's fees to the Commonwealth timely during the audit period. We noted three months of Sheriff's fees totaling \$940 that were not remitted to the commonwealth. Section 2.2-806 of the Code of Virginia requires fees to be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should remit all fees she is currently holding and, going forward, should promptly remit Sheriff's fees as required by the Code of Virginia.

Gerald Gwaltney, Commissioner of the Revenue
James Clarke, Jr., Sheriff
Julie Slye, Treasurer
November 14, 2025
Page Two

We discussed this finding with the Treasurer on October 1, 2025. We acknowledge the cooperation extended to us during this review.

The Treasurer has taken corrective action to remediate the findings that we communicated in our previous report that are not repeated in this report.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Don Rosie II, Board Chair
Randy Keaton, County Administrator
Aaron Hawkins, Managing Director
Robinson, Farmer, Cox Associates