



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 16, 2024

Angela F. Hicks
Treasurer

Kim Goff
Commissioner of the Revenue

Mark E. Embrey
Sheriff

Locality: County of Nelson

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 comply with state laws and regulations as described below.

Properly Remit Sheriff's Fees

Repeat: No

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer under-remitting fees of \$209 to the Commonwealth. The Treasurer should remit 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.

Angela F. Hicks, Treasurer
Kim Goff, Commissioner of the Revenue
Mark E. Embrey, Sheriff
August 16, 2024
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We discussed this finding with the Treasurer on July 31, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: J. David Parr, Board Chair
Candy McGarry, County Administrator
David E. Foley, Member
Robinson, Farmer, Cox Associates