



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 17, 2025

Tammy Tiller  
Commissioner of the Revenue

Kyle Kilgore  
Commonwealth's Attorney

Jeff Edds  
Sheriff

Kevin Helms  
Treasurer

Locality: County of Scott

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

## **Properly Update and Calculate Interest**

**Repeat:** No

The Commissioner of the Revenue was unaware that the vendor of the automated financial

Tammy Tiller, Commissioner of the Revenue  
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system did not update the interest rate for state income taxes in the system during the audit period. While the financial impact of this condition was negligible, the Commissioner of the Revenue should have a procedure in place to ensure that the interest rate in the system is correct so that the system will properly calculate interest on state income tax.

The Commissioner of the Revenue should immediately implement procedures, such as reviewing the quarterly on-line Tax Bulletins for interest rate changes and verifying that the automated system's vendor updates the system promptly with the correct interest rate whenever the Department of Taxation changes the interest rates.

The Commonwealth's Attorney did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

**Ensure Remittance of Excess Collection Fees**

**Repeat:** No

The Commonwealth's Attorney did not notify the local Treasurer to remit the state's portion of excess fees, totaling \$26,736, to the Commonwealth for fiscal year 2024 from the in-house collection program. Section 19.2-349 of the Code of Virginia requires the Commonwealth's Attorney to submit a collection effort report annually to the Virginia Compensation Board. The report includes a calculation of the amount of excess fees due to the Commonwealth. Although the Commonwealth's Attorney completed the report, he did not advise the local Treasurer to remit the state's share. The Commonwealth's Attorney should notify the Treasurer to send the excess fees due to the Commonwealth annually once the amount has been determined.

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

**Perform Monthly Reconciliations**

**Repeat:** Yes (First issued in 2024)

The Treasurer did not perform adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports. 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 collections to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper reconciliation procedures will ensure complete and accurate recording of collections and compliance with Code of Virginia remittance requirements.

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**Properly Remit Sheriff's Fees**

**Repeat:** Yes (First issued in 2024)

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 under-remitting fees of \$914 to the Commonwealth. The Treasurer should remit this amount during fiscal year 2026 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

**Properly Update and Calculate Interest**

**Repeat:** No

The Treasurer was unaware that the vendor of the automated financial system did not update the interest rate for state income taxes in the system during the audit period. While the financial impact of this condition was negligible, the Treasurer should have a procedure in place to ensure that the interest rate in the system is correct so that the system will properly calculate interest on state income tax.

The Treasurer should immediately implement procedures, such as reviewing the quarterly on-line Tax Bulletins for interest rate changes and verifying that the automated system's vendor updates the system promptly with the correct interest rate whenever the Department of Taxation changes the interest rates.

We discussed these findings with the Commissioner of the Revenue, Commonwealth's Attorney, and Treasurer on August 13, 2025. We acknowledge the cooperation extended to us during this review.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Chris Maness, Board Chair  
Joshua Wilson, County Administrator  
Scott Wickham, Managing Director  
Robinson, Farmer, Cox Associates