



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 8, 2021

James P. Crozier
Board Chairman
County of Orange

Dear Mr. Crozier:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth Attorney of the locality indicated for the year ended June 30, 2021. 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.

The results of our tests found the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth 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 Treasurer did not comply with state laws and regulations as described below.

Promptly Remit State Collections

Repeat: No

The Treasurer did not remit \$1,687 in state income tax payments to the Commonwealth timely. We noted delays of up to eight days. The Treasurer also delayed sending \$941 in Sheriff's fees to the Commonwealth, with one payment being delayed for five months. Section 2.2-806 of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt and remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should deposit state income tax payments and Sheriff's fees in accordance with the Code of Virginia.

James P. Crozier, Board Chairman

October 8, 2021

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We discussed this comment with the Treasurer on October 11, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw

Auditor of Public Accounts

SAH: clj

cc: Theodore L. Voorhees, County Administrator
Dawn W. Herndon, Treasurer
Renee L. Pope, Commissioner of the Revenue
Mark A. Amos, Sheriff
Diana O'Connell, Commonwealth's Attorney