



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 17, 2024

Lonnie Keith Boyd
Treasurer

Anna Ruth Horn
Commissioner of the Revenue

Allen W. Boyd
Sheriff

Locality: County of Buchanan

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 Commissioner of the Revenue did not maintain sufficient internal control over state funds as described below.

Properly 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 three 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.

Lonnie Keith Boyd, Treasurer
Anna Ruth Horn, Commissioner of the Revenue
Allen W. Boyd, Sheriff
September 17, 2024
Page Two

We discussed this finding with the Commissioner of the Revenue on September 16, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: G. Roger Rife, Board Chair
Robert Craig Horn, County Administrator
Corbin C. Stone, Managing Director
Robinson, Farmer, Cox Associates