



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 6, 2024

Fred W. Parker
Treasurer

April Hamby Crabtree
Commissioner of the Revenue

Blake Andis
Sheriff

Joshua S. Cumbow
Commonwealth's Attorney

Locality: County of Washington

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, Sheriff, and Commonwealth's 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 maintain sufficient internal control over state funds.

Perform Monthly Reconciliations

Repeat: No

The Treasurer did not perform adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports for sheriff fees. Complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information and ensuring the proper remittance of funds.

Fred W. Parker, Treasurer
April Hamby Crabtree, Commissioner of the Revenue
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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 procedures will ensure complete and accurate recording of collections and compliance with Code of Virginia remittance requirements.

We discussed this finding with the Treasurer on August 6, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Mike Rush, Board Chair
Jason Berry, County Administrator
Gordon B. Jones, Member
Robinson, Farmer, Cox Associates