



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 6, 2024

Dawn W. Herndon  
Treasurer

Renee L. Pope  
Commissioner of the Revenue

Jason C. Smith  
Sheriff

Page Higginbotham III  
Commonwealth's Attorney

Locality: County of Orange

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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

Dawn W. Herndon, Treasurer  
Renee L. Pope, Commissioner of the Revenue  
Jason C. Smith, Sheriff  
Page Higginbotham III, Commonwealth's Attorney  
September 6, 2024  
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**Pursue Collection of Delinquent Court Fines and Costs**

Repeat: No

Since January 2024, the Commonwealth's Attorney has not been actively pursuing delinquent court fines and costs as required by § 19.2-349 of the Code of Virginia, which requires the Commonwealth's Attorney to pursue delinquent court fines and costs or chose one of four alternative collection options. The collection of court fines and costs is an essential part of the judicial process so that individuals understand their responsibilities when not complying with the laws of Virginia. The Commonwealth's Attorney should begin actively pursuing collection of delinquent court fines and costs or choose one of the four alternative collection options specified in the Code of Virginia.

We discussed this finding with the Commonwealth's Attorney on September 6, 2024. We acknowledge the cooperation extended to us during this review.

The Commissioner of the Revenue and Commonwealth's Attorney have taken corrective action to remediate the findings that we reported in the previous audit.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LH: clj

cc: R. Mark Johnson, Board Chair  
Theodore L. Voorhees, County Administrator  
Betsy L. Hedrick, Partner  
PBMares, LLP