



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 27, 2025

Jennifer Gomer  
Commissioner of the Revenue

Stephan Smith  
Sheriff

Kristie Brann  
Treasurer

Locality: County of Richmond

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

### **Promptly Deposit Sheriff's Fees**

Repeat: No

The Sheriff did not promptly deposit funds into an official bank account. We noted delays of up to 18 days for four of nine (44%) receipts tested. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections in the Sheriff's official bank account either

Jennifer Gomer, Commissioner of the Revenue  
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October 27, 2025  
Page Two

weekly or when collections exceed \$200.

We discussed this finding with the Sheriff on September 30, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: F. Lee Sanders, Board Chair  
Hope Mothershead, County Administrator  
Aaron Hawkins, Managing Director  
Robinson, Farmer, Cox Associates