



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 2, 2024

William Perrow  
Treasurer

Tracy T. Patterson  
Commissioner of the Revenue

Michael W. Miller  
Sheriff

Locality: County of Bedford

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2024. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2024, through 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 Treasurer did not maintain sufficient internal control over state funds and did not comply with state laws and regulations as described below.

## **Perform Monthly Reconciliations**

Repeat: No

The Treasurer did not reconcile the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system for the months of January through June of 2024. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of information. The Treasurer should reconcile assessments, collections, and uncollected balances per the locality's financial system 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 tax assessments and collections.

William Perrow, Treasurer  
Tracy T. Patterson, Commissioner of the Revenue  
Michael W. Miller, Sheriff  
Page Two  
October 2, 2024

**Promptly Remit Sheriff's Fees**

Repeat: No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted a delay of five weeks for one out of 12 remittances tested (8%) and \$84 in fees the Treasurer did not remit. Section 2.2 806(B) of the Code of Virginia requires the Treasurer to remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should immediately remit the funds that were not remitted and, going forward, should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed these findings with the Treasurer on September 27, 2024, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LH: clj

cc: Edgar Tuck, Board Chair  
Robert Hiss, County Administrator  
John Aldridge, Partner  
Brown, Edwards & Company, LLP