



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 3, 2024

Kevin Helms  
Treasurer

Tammy Tiller  
Commissioner of the Revenue

Jeff B. Edds  
Sheriff

Kyle Kilgore  
Commonwealth's Attorney

County of Scott

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, 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 or comply with state laws and regulations as described below.

### **Promptly Remit State Collections**

Repeat: No

The Treasurer did not remit state income tax payments to the Commonwealth within one banking day of receipt as required by § 2.2-806(A) of the Code of Virginia timely. We noted three delayed state income tax payments out of five tested (60%). The Treasurer should deposit state collections in accordance with the Code of Virginia.

Kevin Helms, Treasurer  
Tammy Tiller, Commissioner of the Revenue  
Jeff B. Edds, Sheriff  
Kyle Kilgore, Commonwealth's Attorney  
September 3, 2024  
Page Two

**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. Complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information and ensuring the proper remittance of funds. 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.

**Properly Remit Sheriff's Fees**

Repeat: Yes (first issued to the former Treasurer in fiscal year 2023)

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer under-remitting fees of \$3,491 to the Commonwealth. The Treasurer should remit this amount during fiscal year 2025 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed these findings with the Treasurer on August 21, 2024, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH: clj

cc: Michael Brickey, Board Chair  
Freda Starnes, County Administrator  
Scott Wickham, Member  
Robinson, Farmer, Cox Associates