



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 24, 2025

Timothy Carter
Sheriff

Cindy George
Treasurer

Locality: County of Shenandoah

We have reviewed the Commonwealth collections and remittances of the Sheriff and Treasurer of the County of Shenandoah 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.

Remit Collections Timely

Repeat: Yes (First issued in 2024)

The Sheriff did not remit collections to the Treasurer timely. We noted delays up to six weeks in 11 of 19 (58%) remittances 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 recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer either weekly or as soon as collections exceed \$200.

Timothy Carter, Sheriff
Cindy George, Treasurer
November 24, 2025
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We discussed this finding with the Sheriff on September 5, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Josh Stephens, Board Chair
Evan Vass, County Administrator
James Kelly, Managing Director
Robinson, Farmer, Cox Associates