



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 8, 2024

L. Todd Garber
Treasurer

J. Daniel Cullers
Commissioner of the Revenue

Bryan F. Hutcheson
Sheriff

Marsha Garst
Commonwealth's Attorney

Locality: County of Rockingham

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.

L. Todd Garber, Treasurer
J. Daniel Cullers, Commissioner of the Revenue
Bryan F. Hutcheson, Sheriff
Marsha Garst, Commonwealth's Attorney
August 8, 2024
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Properly Calculate and Remit Excess Collection Fees

Repeat: No

The Commonwealth's Attorney advised the Treasurer to remit \$2,217 less than what was due to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2023. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended fiscal year 2023 Collection of Fines and Fees Report to the Compensation Board. Going forward, the Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

We discussed this finding with the Commonwealth's Attorney on August 7, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Dewey Ritchie, Board Chair
Stephen G. King, County Administrator
Betsy L. Hedrick, Partner
PBMares, LLP