



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 13, 2023

Jennifer Tomes  
Treasurer

Richard W. Bradshaw  
Commissioner of the Revenue

David Hardin  
Sheriff

Locality: County of James City

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2023. 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 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 timely. We noted two delayed state income tax payments out of 15 tested (13%). Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt. The Treasurer should deposit state collections in accordance with the Code of Virginia.

Jennifer Tomes, Treasurer  
Richard W. Bradshaw, Commissioner of the Revenue  
David Hardin, Sheriff  
October 13, 2023  
Page Two

**Properly Remit Sheriff's Fees**

**Repeat:** No

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 \$1,967 to the Commonwealth. The Treasurer should remit this amount during fiscal year 2024 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this finding with the Treasurer on October 2, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Michael Hipple, Board Chair  
Scott Stevens, County Administrator  
Leslie F. Roberts, Partner  
Brown, Edwards & Company, LLP