



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 20, 2024

Jacob Sumner
Chief Financial Officer

Chan Bryant
Sheriff

James M. Hingeley
Commonwealth's Attorney

Locality: County of Albemarle

We have reviewed the Commonwealth collections and remittances of the Chief Financial Officer, 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 Chief Financial Officer, 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 Chief Financial Officer did not maintain sufficient internal control over state funds and did not comply with state laws and regulations as described below.

Properly Perform Monthly Reconciliation

Repeat: No

The Chief Financial Officer is not reconciling the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Instead, the Chief Financial Officer is reconciling a listing of deposit certificates that exists outside of the locality's financial system to the Commonwealth's accounting and financial reporting system, opening the possibility that the Chief Financial Officer will not detect errors or updates to financial information in the locality's financial

Jacob Sumner, Chief Financial Officer
Chan Bryant, Sheriff
James M. Hingeley, Commonwealth's Attorney
September 20, 2024
Page Two

system. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of financial information.

The Chief Financial Officer should reconcile collections 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 collections.

Promptly Remit Sheriff's Fees

Repeat: No

The Chief Financial Officer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to 11 months for six out of 48 remittances tested (13%). Section 2.2 806(B) of the Code of Virginia requires the Chief Financial Officer to remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Chief Financial Officer should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed these findings with the Chief Financial Officer on September 10, 2024. We acknowledge the cooperation extended to us during this review.

The Commonwealth's Attorney has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Jim Andrews, Board Chair
Jeff Richardson, County Executive
Megan Argenbright, Partner
Brown, Edwards & Company, LLP