



# 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

Thomas W. Burkett, II  
Treasurer

Bradley Powers  
Commissioner of the Revenue

B. C. Shuler  
Sheriff

Locality: County of Smyth

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, 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, 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 Commissioner of the Revenue (Commissioner) did not comply with state laws and regulations as described below.

### **Properly Report Assessments Timely**

Repeat: No

The Commissioner did not report state income tax assessments to the Department of Taxation (Taxation) timely for three months during the audit period. Commissioners who process state income tax returns must report to Taxation the total amount of tax to be assessed each month by the 10<sup>th</sup> of the following month. The Commissioner should promptly report state income tax assessments to Taxation in accordance with Taxation's instructions for form 759-C, the Monthly Summary of Individual and Fiduciary Income Taxes to be Assessed.

Thomas W. Burkett, II, Treasurer  
Bradley Powers, Commissioner of the Revenue  
B. C. Shuler, Sheriff  
September 20, 2024  
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We discussed this finding with the Commissioner on September 20, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH: clj

cc: Charles E. Atkins, Board Chair  
Shawn Utt, County Administrator  
Emily Viers, Member  
Robinson, Farmer, Cox Associates