



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 16, 2025

Jacob Sumner
Chief Financial Officer

James Hingeley
Commonwealth's Attorney

Chan Bryant
Sheriff

Locality: County of Albemarle

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

Properly Perform Monthly Reconciliation

Repeat: Yes (First issued in 2024)

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 exist 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

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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 assessments, collections, and uncollected balances 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 tax assessments and collections.

Promptly Remit Sheriff's Fees

Repeat: Yes (First issued in 2024)

The Chief Financial Officer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to eleven months for 18 of 60 (30%) remittances tested. Section 2.2 806(B) of the Code of Virginia requires Treasurers to remit 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 August 5, 2025. We acknowledge the cooperation extended to us during this review.

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