



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 31, 2023

Ruth Ann S. Oakes
Treasurer

Brenda Powell
Commissioner of the Revenue

Fred S. Clark
Sheriff

Locality: County of Halifax

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 maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Properly Perform Monthly Reconciliation

Repeat: No

The Treasurer is not reconciling the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Instead, the Treasurer 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 Treasurer will not detect errors or updates to financial information in the locality's financial system. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of financial information.

Ruth Ann S. Oakes, Treasurer
Brenda Powell, Commissioner of the Revenue
Fred S. Clark, Sheriff
August 31, 2023
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The Treasurer 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.

We discussed this finding with the Treasurer on August 24, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Calvin Short, Board Chair
Scott R. Simpson, County Administrator
Matthew A. McLearen, Firm Managing Director
Robinson, Farmer, Cox Associates