



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 24, 2025

Christy Hudson
Commissioner of the Revenue

Robert Jones, Sr.
Sheriff

Tammie Raiford
Treasurer

Locality: County of Nottoway

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the County of Nottoway 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 Sheriff did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Remit Sheriff's Fees Timely

Repeat: Yes (First issued in 2024)

The Sheriff did not remit collections to the Treasurer timely. We noted a delay of one month for one of 11 (9%) remittances. Section 15.2-1609.3 of the Code of Virginia requires Sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should remit all collections to the Treasurer within the time frame prescribed by statute.

Christy Hudson, Commissioner of the Revenue
Robert Jones, Sr., Sheriff
Tammie Raiford, Treasurer
September 24, 2025
Page Two

We discussed this finding with the Sheriff on September 9, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: William Collins, III, Board Chair
Stephen Bowen, County Administrator
Brook Peterson, Manager
Cherry Bekaert, LLP