



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 22, 2023

Bonita Williams  
Treasurer

Kevin A. Kemp  
Sheriff

Locality: County of Carroll

We have reviewed the Commonwealth collections and remittances of the Treasurer 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 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 comply with state laws and regulations as described below.

## **Properly Remit Sheriff's Fees**

**Repeat:** No

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$1,024 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2024 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this finding with the Treasurer on August 16, 2023, and we acknowledge the cooperation extended to us during this review.

The Treasurer 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:vks

cc: Tracy Moore, Board Chair  
Mike Watson, County Administrator  
Gordon B. Jones, Member  
Robinson, Farmer, Cox Associates