



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 30, 2023

Irene B. Longest
Treasurer

Kelly N. Lumpkin
Commissioner of the Revenue

William Balderson
Sheriff

Locality: County of King and Queen

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 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 under-remitting fees of \$882 to the Commonwealth. The Treasurer should remit 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.

Irene B. Longest, Treasurer
Kelly N. Lumpkin, Commissioner of the Revenue
William Balderson, Sheriff
August 30, 2023
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We discussed this finding with the Treasurer on August 30, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: R. F. Bailey, Jr., Board Chair
Vivian Seay, County Administrator
Taylor Stover, Member
Robinson, Farmer, Cox Associates