



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 9, 2024

Dawn Lotts Marshall
Treasurer

Steven S. Smith
Sheriff

Locality: County of Greene

We have reviewed the Commonwealth collections and remittances of the Sheriff of the locality indicated for the year ended June 30, 2024. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period March 23, 2024, through June 30, 2024. 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 Sheriff did not comply with state laws and regulations as described below.

Properly Charge for Sheriff's Fees

Repeat: No

The Sheriff did not charge the correct amount for in-state process and service, as set forth in §17.1-272 of the Code of Virginia. For 36 of 39 process and service fees collected during the audit period, the Sheriff charged \$20 instead of \$12. The Sheriff should charge process and service fees in accordance with the Code of Virginia.

Dawn Lotts Marshall, Treasurer
Steven S. Smith, Sheriff
September 9, 2024
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We discussed this finding with the Sheriff on September 9, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Marie Durrer, Board Chair
Cathy Schafrik, County Administrator
Matthew A. McLearen, Firm Managing Director
Robinson, Farmer, Cox Associates