



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 21, 2023

Vincent E. Shorter
Treasurer

Robin Goard
Commissioner of the Revenue

Michael W. Taylor
Sheriff

Robert Haskins
Commonwealth's Attorney

Locality: County of Pittsylvania

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, Sheriff, and Commonwealth's Attorney 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

Pursue Collection of Delinquent Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2022)

Since July 2021, the Commonwealth's Attorney has not been actively pursuing delinquent court fines and costs as required by § 19.2-349 of the Code of Virginia, which requires the Commonwealth's Attorney to pursue delinquent court fines and costs or chose one of four alternative collection options. The collection of court fines and costs is an essential part of the judicial process so that individuals understand their responsibilities when not complying with the laws of Virginia. The Commonwealth's Attorney should begin actively pursuing collection of delinquent court fines and costs or choose one of the four alternative collection options specified in the Code of Virginia.

Vincent E. Shorter, Treasurer
Robin Goard, Commissioner of the Revenue
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We discussed this finding with the Commonwealth's Attorney on August 15, 2023, and we acknowledge the cooperation extended to us during this review.

The Sheriff has taken adequate corrective action with respect to the internal control finding reported in the prior year.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LH: clj

cc: Darrell Dalton, Board Chair
Stuart Turille, Jr., County Administrator
Scott Wickham, Member
Robinson, Farmer, Cox Associates