



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 17, 2024

Sarah Hash-Trimble
Treasurer

Jessica Vaughan
Commissioner of the Revenue

Richard A. Vaughan
Sheriff

County of Grayson

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and 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 January 1, 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, 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

Report Assessments Timely

Repeat: No

The Commissioner of the Revenue (Commissioner) did not report state income tax assessments to the Department of Taxation (Taxation) timely for two months during the audit period. Commissioners who process state income tax returns must report to Taxation the total amount of tax to be assessed each month by the 10th of the following month. The Commissioner should promptly report state income tax assessments to Taxation in accordance with Taxation's instructions for form 759-C, the Monthly Summary of Individual and Fiduciary Income Taxes to be Assessed.

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The Sheriff did not comply with state laws and regulations as described below.

Remit Collections Timely

Repeat: No

The Sheriff delayed remitting sheriff's fees to the Treasurer for up to 25 days. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer either weekly or as soon as collections exceed \$200.

We discussed this finding with the Commissioner of the Revenue on September 11, 2024, and with the Sheriff on September 17, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci. A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: R. Brantley Ivey, Board Chair
Stephen A. Boyer, County Administrator
Scott Wickham, Member
Robinson, Farmer, Cox Associates