



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 3, 2024

Brenda A. Wood
Treasurer

Lois B. Jacob
Commissioner of the Revenue

Scott Foster
Sheriff

Locality: City of Fredericksburg

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, 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 Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Properly Remit Sheriff's Fees

Repeat: No

The Treasurer did not remit the correct amount of sheriff's fees due to the Commonwealth as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$210 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2025 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Brenda A. Wood, Treasurer
Lois B. Jacob, Commissioner of the Revenue
Scott Foster, Sheriff
September 3, 2024
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Perform Monthly Reconciliations Timely

Repeat: No

The Treasurer did not reconcile the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system timely. We noted delays of up to six months. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances per the locality's financial system to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

We discussed these findings with the Treasurer on September 3, 2024. We acknowledge the cooperation extended to us during this review.

The Commissioner of the Revenue has taken corrective action to remediate the finding that we reported in the previous audit.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Kerry P. Devine, Mayor
Timothy J. Baroody, City Manager
Andrew Grossnickle, Member
Robinson, Farmer, Cox Associates