



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 12, 2022

Harrison A. Moody
Board Chairman
County of Dinwiddie

Dear Mr. Moody:

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, 2022. 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.

The results of our tests found the Treasurer, Commissioner of the Revenue, and the 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.

Promptly Remit Sheriff's Fees

Repeat: No

The Treasurer did not remit \$1,238 in Sheriff's fees collected in February 2022 to the Commonwealth until August 2022. Section 2.2-806 of the Code of Virginia requires Treasurers to remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit all Sheriff's fees as required by the Code of Virginia.

Promptly Record Manual Receipts

Repeat: No

The Treasurer did not enter three of five manual receipts written during the audit period into the automated financial system by the next business day. We noted delays of up to five days. The Treasurer should record all state collections timely as this will ensure state funds are remitted to the Commonwealth in accordance with Code of Virginia requirements.

Harrison A. Moody, Board Chairman

August 12, 2022

Page Two

We discussed these findings with the Treasurer on August 11, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: W. Kevin Massengill, County Administrator
Jennifer Carraway Perkins, Treasurer
Lori K. Stevens, Commissioner of the Revenue
Donald T. Adams, Sheriff