



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 7, 2023

Sheila Williamson-Branch  
Treasurer

James M. Gillie  
Commissioner of the Revenue

Michael S. Mondul  
Sheriff

Michael Newman  
Commonwealth's Attorney

Locality: City of Danville

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

## **Escheat Unclaimed Funds**

**Repeat:** No

The Sheriff did not escheat \$463 in unclaimed funds as required by § 55.1-2524 of the Code of Virginia. The Sheriff should perform the appropriate due diligence and, if necessary, report and escheat the unclaimed funds to the Division of Unclaimed Property. Going forward, the Sheriff should report and escheat any unclaimed property he may be holding each year.

**Remit Collections Timely**

**Repeat:** No

The Sheriff did not remit collections to the Treasurer timely. We noted a delay of three weeks for one of 13 remittances. Section 15.2-1609.3 of the Code of Virginia requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should remit all collections to the Treasurer within the time frame prescribed by statute.

We discussed these findings with the Sheriff on July 28, 2023, and we acknowledge the cooperation extended to us during this review.

The Treasurer, Commissioner of the Revenue, and Sheriff have taken adequate corrective action with respect to the internal control findings reported in the prior year.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Alonzo Jones, Mayor  
Ken Larking, City Manager  
Norman D. Yoder, Partner  
Brown, Edwards & Company, LLP