



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

Dawn W. Herndon
Treasurer

Renee L. Pope
Commissioner of the Revenue

Mark A. Amos
Sheriff

Diana O'Connell
Commonwealth's Attorney

Locality: County of Orange

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue (Commissioner), 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, Commonwealth's Attorney, 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.

Promptly Remit State Tax Collections

Repeat: No

The Commissioner did not remit state tax collections to the Treasurer within two banking days as required by Section 58.1-307(B) of the Code of Virginia. We noted the Commissioner did not remit three of ten receipts (30%) for up to four days. The Commissioner should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

Dawn W. Herndon, Treasurer
Renee L. Pope, Commissioner of the Revenue
Mark A. Amos, Sheriff
Diana O'Connell, Commonwealth's Attorney
August 21, 2023
Page Two

The Commonwealth's Attorney did not comply with state laws and regulations as described below.

Ensure Remittance of Excess Collection Fees

Repeat: No

The Commonwealth's Attorney did not notify the local Treasurer to remit the state's portion of excess fees, totaling \$645, to the Commonwealth for fiscal year 2022 from the in-house collection program. Section 19.2-349 of the Code of Virginia requires the Commonwealth's Attorney to submit a collection effort report annually to the Virginia Compensation Board. The report includes a calculation of the amount of excess fees due to the Commonwealth. Although the Commonwealth Attorney completed the report, she did not advise the local Treasurer to remit the State's share. The Commonwealth's Attorney should notify the Treasurer to send the excess fees due to the Commonwealth annually once the amount has been determined.

We discussed these findings with the Commissioner on August 17, 2023, and the Commonwealth's Attorney on August 18, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: R. Mark Johnson, Board Chair
Theodore L. Voorhees, County Administrator
Betsy L. Hedrick, Partner
PBMares, LLP