



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 11, 2023

Bonnie J. Dickson  
Treasurer

Marlon Savoy  
Commissioner of the Revenue

Patrick McCranie  
Sheriff

Locality: County of Lancaster

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

## **Remit Collections Timely**

Repeat: No

The Sheriff did not remit collections to the Treasurer timely. We noted delays of up to three days in four of eight remittances (50%). Code of Virginia § 15.2-1609.3 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.

Bonnie J. Dickson, Treasurer  
Marlon Savoy, Commissioner of the Revenue  
Patrick McCranie, Sheriff  
August 11, 2023  
Page Two

We discussed this finding with the Sheriff on August 11, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LH: clj

cc: Ernest W. Palin, Board Chair  
Don G. Gill, County Administrator  
Paul H. Lee, Director  
Robinson, Farmer, Cox Associates