



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 28, 2024

Janice Shanks  
Treasurer

Sherry T. Sours  
Commissioner of the Revenue

Crystal M. Cline  
Sheriff

Locality: County of Warren

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2024. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2024, through 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.

### **Promptly Remit Sheriff's Fees**

Repeat: No

The Treasurer did not remit Sheriff's fees to the Commonwealth timely during the audit period. We noted delays of up to six months for collections totaling \$3,255. Section 2.2 806(B) of the Code of Virginia requires Treasurers to remit fees weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

Janice Shanks, Treasurer  
Sherry T. Sours, Commissioner of the Revenue  
Crystal M. Cline, Sheriff  
August 28, 2024  
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We discussed this finding with the Treasurer on August 27, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH: clj

cc: Cheryl L. Cullers, Board Chair  
Edwin Daley, County Administrator  
Michael E. Lupton, Member  
Robinson, Farmer, Cox Associates