



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 26, 2022

Katie Cristol  
Board Chairman

County of Arlington

Dear Ms. Cristol:

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 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 as described below.

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

Repeat: No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to seven weeks in four out of 15 remittances tested (27%) and \$2,382 in Sheriff's fees collected during the audit period that the Sheriff did not remit to the Commonwealth. Section 2.2 806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should remit the fees noted above and, going forward, promptly remit Sheriff's fees as required by the Code of Virginia.

Katie Cristol, Board Chairman

August 26, 2022

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We discussed this finding with the Treasurer on August 26, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw

Auditor of Public Accounts

LJH: clj

cc: Mark Schwartz, County Manager  
Carla de la Pava, Treasurer  
Ingrid H. Morroy, Commissioner of the Revenue  
Beth Arthur, Sheriff  
Robert H. Churchman, Partner  
Cherry Bekaert, LLP