



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 1, 2022

Lud Kimbrough, III
Board Chairman
County of Middlesex

Dear Mr. Kimbrough:

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, 2022. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period May 2, 2022, to 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 Sheriff did not maintain sufficient internal control over state funds as described below.

Properly Account for Sheriff's Fees

Repeat: No

The Sheriff did not properly account for Sheriff's fees. We noted a \$12 receipt not included with the monthly remittance to the Treasurer's office and four service fees totaling \$48 that were not entered into the Sheriff's official receipt book. The Sheriff should issue receipts for all collections as required by § 15.2-1621 of the Code of Virginia. In addition, when making the monthly remittance of Sheriff's fees to the local Treasurer, the Sheriff should agree the receipts written with the report sent with the remittance to ensure all fees are included.

Lud Kimbrough, III, Board Chairman
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We discussed this finding with the Sheriff on August 15, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Matthew Walker, County Administrator
Kathy Thrift, Treasurer
E. Mae Burke, Commissioner of the Revenue
David P. Bushey, Sheriff
Paul H. Lee, Member
Robinson, Farmer, Cox Associates