



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 5, 2022

Andrea Oakes  
Mayor

City of Staunton

Dear Ms. Oakes:

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 Commissioner of the Revenue did not maintain sufficient internal control over state funds as described below.

## **Properly Document Tax Payment Amounts**

**Repeat:** No

The Commissioner of the Revenue (Commissioner) remits tax payments to the local Treasurer as required; however, the transmittal report accompanying the payments does not include the total amount the Commissioner is transferring to the local Treasurer. Reports accompanying tax payments from the Commissioner to the Treasurer should include the amounts paid to ensure proper accountability over the funds and that payments are applied to the correct accounts. The Commissioner of Revenue should properly document the amount of the funds collected when remitting tax payments to the Treasurer.

Andrea Oakes, Mayor  
October 5, 2022  
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We discussed this finding with the Commissioner of the Revenue on August 18, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Leslie Beauregard, City Manager  
Richard R. Johnson, Treasurer  
Margaret A. Ragon, Commissioner of the Revenue  
Chris Hartless, Sheriff  
Megan Argenbright, Partner  
Brown, Edwards & Company, LLP