



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 26, 2021

Carolyn Carey
Mayor
City of Emporia

Dear Ms. Carey:

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, 2021. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period December 2, 2020, through June 30, 2021. 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 comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Treasurer did not remit \$4,036 in Sheriff's fees collected during the audit period. The Treasurer was out of the office for an extended period and staff were not trained to complete this process during her absence. The Treasurer should immediately remit the funds noted during the audit and, going forward, should remit Sheriff's fees to the Commonwealth twice each week, or once a week when collections are less than \$5,000, in accordance with § 2.2-806 of the Code of Virginia. The Treasurer should also review appropriate procedures for handling Sheriff's fees with her staff to ensure the proper disposition of state funds.

Carolyn Carey, Mayor
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We discussed this comment with the Treasurer on August 26, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: William E. Johnson III, City Manager
Karen A. Taylor, Treasurer
Joyce E. Prince, Commissioner of the Revenue
D. Keith Prince, Jr., Sheriff