



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

August 25, 2023

Paige D. Cherry  
Treasurer

Franklin D. Edmondson  
Commissioner of the Revenue

M. A. Moore  
Sheriff

Locality: City of Portsmouth

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, 2023. 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 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 three months for collections totaling \$3,041. 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.

Paige D. Cherry, Treasurer  
Franklin D. Edmondson, Commissioner of the Revenue  
M. A. Moore, Sheriff  
August 25, 2023  
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We discussed this finding with the Treasurer on August 24, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Shannon Glover, Mayor  
Mimi Terry, Interim City Manager  
Gregory Bussink,  
CliftonLarsonAllen LLP