



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 5, 2022

Thomas H. Sibold, Jr.
Mayor
City of Covington

Dear Mr. Sibold:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Commissioner of the Revenue 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 and Commissioner of the Revenue 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.

Record State Income Tax Payments

Repeat: No

The Treasurer did not record approximately \$6,000 in state income tax payments in the automated accounting system. The Treasurer should record the payments noted and, going forward, should record all state income tax payments in the accounting system upon receipt, before remitting the funds to the Commonwealth.

We discussed this finding with the Treasurer on August 5, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Krystal M. Onaitis, City Manager
Theresa Harrison, Treasurer
Cathy M. Kimberlin, Commissioner of the Revenue