



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 22, 2025

Kristie Chittum  
Commissioner of the Revenue

Thomas Bowers  
Commonwealth's Attorney

Chris Shelor  
Sheriff

Danielle Crawford  
Treasurer

Locality: City of Salem

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer of the locality indicated for the year ended June 30, 2025. 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable 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.

We did not note any matters requiring the constitutional officers' attention as a result of the procedures we performed for the locality indicated for the year ended June 30, 2025.

The Treasurer has taken corrective action to remediate the finding that we communicated in our previous report.

Kristie Chittum, Commissioner of the Revenue  
Thomas Bowers, Commonwealth's Attorney  
Chris Shelor, Sheriff  
Danielle Crawford, Treasurer  
September 22, 2025  
Page Two

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Renee Ferris Turk, Mayor  
Christopher Dorsey, City Manager