



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 24, 2025

Vanessa Crawford  
Sheriff

Paul Mullin, Jr.  
Treasurer

Locality: City of Petersburg

We have reviewed the Commonwealth collections and remittances of the Sheriff and Treasurer of the City of Petersburg 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.

The Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

## **Perform Monthly Reconciliations**

**Repeat:** Yes (First issued in 2024)

During the audit period, the Treasurer did not reconcile the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of information. The Treasurer should reconcile assessments, collections, and uncollected balances per the locality's financial system to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper reconciliation procedures will ensure complete and accurate recording of tax assessments and collections.

Vanessa Crawford, Sheriff  
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**Properly Remit Sheriff's Fees**

**Repeat:** No

The Treasurer did not remit the correct amount of sheriff's fees due to the Commonwealth as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer under remitting fees of \$4,471 to the Commonwealth. The Treasurer should remit this amount to the Commonwealth during fiscal year 2026 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed these findings with the Treasurer on September 3, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Samuel Parham, Mayor  
John Altman, City Manager  
David Foley, Member  
Robinson, Farmer, Cox Associates