



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 29, 2021

Kenneth Cooper Alexander, PhD  
Mayor  
City of Norfolk

Dear Mr. Alexander:

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, 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 maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

## **Promptly Remit State Tax Payments**

Repeat: Yes (first issued 2020)

The Treasurer's office is required by § 2.2-806 of the Code of Virginia to remit state income tax payments to the Commonwealth within one banking day of receipt. When limited cashiering schedules were put in place due to the pandemic, there was not enough staff to ensure compliance. We noted three delayed payments out of five tested. The Treasurer should remit state income tax payments as required and consider back up procedures to ensure critical operations are not compromised when extraordinary situations arise.

## **Remit Sheriff Fees**

Repeat: No

The Treasurer did not remit Sheriff's fees as required. Coding errors resulted in two monthly remittances totaling \$750 being sent to the locality instead of the state. The Treasurer should immediately remit these fees and establish review procedures to ensure errors are identified and corrected timely.

Kenneth Cooper Alexander, PHD, Mayor

September 29, 2021

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We discussed these comments with the Treasurer on September 29, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw

Auditor of Public Accounts

SAH: clj

cc: Larry Filer, PhD, City Manager  
Daun Hester, Treasurer  
Blythe A. Scott, Commissioner of the Revenue  
Joe Baron, Sheriff