



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 29, 2025

Victoria Proffitt
Commissioner of the Revenue

Dave Rosado
Sheriff

Ben White
Treasurer

Locality: City of Chesapeake

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the City of Chesapeake 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 Sheriff did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Remit Sheriff's Fees Timely

Repeat: No

The Sheriff did not remit collections to the Treasurer timely. We noted delays up to 11 days for nine of 12 (75%) remittances tested. Section 15.2-1609.3 of the Code of Virginia requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should remit all collections to the Treasurer within the time frame prescribed by statute.

Victoria Proffitt, Commissioner of the Revenue
Dave Rosado, Sheriff
Ben White, Treasurer
September 29, 2025
Page Two

We discussed this finding with the Sheriff on August 22, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Richard West, Mayor
Christopher Price, City Manager
Laura Harden, Director
Cherry Bekaert, LLP