



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 21, 2022

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, 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, 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 comply with state laws and regulations as described below.

## **Promptly Remit State Collections**

**Repeat:** Yes (First issued in fiscal year 2020)

The Treasurer did not remit state collections to the Commonwealth timely. We noted the Treasurer delayed remitting three state income tax payments out of ten tested (30%) and has not remitted transportation district transient occupancy taxes of \$14,628 receipted in July 2021. Section 2.2-806 of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt and other state collections at least once a week if less than \$5,000 or twice a week if more than \$5,000.

The Treasurer should remit the transient occupancy tax noted during the audit and, going forward, should remit state collections in accordance with the Code of Virginia.

We discussed this finding with the Treasurer on August 24, 2022, and we acknowledge the cooperation extended to us during this review.

Kenneth Cooper Alexander, PhD, Mayor  
September 21, 2022  
Page Two

The Treasurer has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

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