



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 8, 2021

Samuel Parham
Mayor
City of Petersburg

Dear Mr. Parham:

We have reviewed the Commonwealth collections and remittances of the Treasurer 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 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 as described below.

Properly Account for Sheriff's Fees

Repeat: Yes (first issued in 2019 as Properly Remit Sheriff's Fees)

The Treasurer did not properly account for Sheriff's fees during the audit period. These fees are remitted to the Treasurer from the local courts and the Sheriff through a city department that is not part of the Treasurer's office. The Treasurer does not have a procedure in place to ensure that the department forwards all the fees it processes. As a result, we noted \$1,287 in Sheriff's fees were received by the city but were not forwarded to the Treasurer. In addition, from the fees the Treasurer did receive, he did not withhold the locality's portion of the fees as required by § 15.2-1609.3 of the Code of Virginia.

The Treasurer should work with the courts and the Sheriff to determine the amount of fees remitted to the city so that he is aware of the amount of Sheriff's fees to anticipate and can ensure that his office receives all of them. In addition, the Treasurer should ensure that he withholds the proper amount of Sheriff's fees for the locality each fiscal year.

Samuel Parham, Mayor
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We discussed this comment with the Treasurer on November 4, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Stuart Turille, City Manager
Kenneth M. Pritchett, Treasurer
Vanessa Crawford, Sheriff