



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 8, 2022

Samuel Parham
Mayor
City of Petersburg

Dear Mr. Parham:

We have reviewed the Commonwealth collections and remittances of the Sheriff of the locality indicated for the year ended June 30, 2022. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2022, through 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 Sheriff and the Treasurer 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 Sheriff's Fees

Repeat: Yes (First issued to former Treasurer in 2019. New finding for current Treasurer.)

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays in six out of 23 remittances (26%) of up to four days. Section 2.2-806 of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed this finding with the Treasurer on August 26, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: John Altman, City Manager
Paul Z. Mullin, Jr., Treasurer
Vanessa Crawford, Sheriff
David Foley, Member
Robinson, Farmer, Cox Associates