



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 27, 2021

Nikuyah Walker
Mayor
City of Charlottesville

Dear Ms. Walker:

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 as described below.

Perform Monthly Reconciliations

Repeat: No

The Treasurer did not perform adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports, allowing a reconciling item of \$1,263 to go unresolved for four months. Monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances to the Commonwealth's reports on a monthly basis as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely.

Nikuyah Walker, Mayor

August 27, 2021

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We discussed this comment with the Treasurer on August 27, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw

Auditor of Public Accounts

SAH: clj

cc: Chip Boyles, City Manager
Jason A. Vandever, Treasurer
Todd D. Divers, Commissioner of the Revenue
James E. Brown III, Sheriff