



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 2, 2023

Jennifer Tomes
Treasurer

Lara M. S. Overy
Commissioner of the Revenue

David Hardin
Sheriff

Locality: City of Williamsburg

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, 2023. 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. 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 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

Promptly Remit State Collections

Repeat: No

The Commissioner of the Revenue did not remit state tax collections to the local Treasurer within two banking days of receipt as required by § 58.1-307 of the Code of Virginia. We noted the Commissioner delayed remittance of four income tax payments totaling \$1,174, out of a total of eight payments for up to 16 days. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

Jennifer Tomes, Treasurer
Lara M. S. Overy, Commissioner of the Revenue
David Hardin, Sheriff
October 2, 2023
Page Two

We discussed this finding with the Commissioner of the Revenue on September 18, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Douglas G. Pons, Mayor
Andrew O. Trivette, City Manager
Aaron B. Hawkins, Member
Robinson, Farmer, Cox Associates