



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 13, 2024

Daun Hester  
Treasurer

Blythe A. Scott, Esq.  
Commissioner of the Revenue

Joe Baron  
Sheriff

Locality: City of Norfolk

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, 2024. 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 Treasurer did not comply with state laws and regulations as described below.

## **Promptly Remit Sheriff's Fees**

**Repeat:** No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to 11 months for two out of 18 remittances tested (11%). Section 2.2 806(B) of the Code of Virginia requires the Treasurer to remit Sheriff's fees 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.

Daun Hester, Treasurer  
Blythe A. Scott, Esq., Commissioner of the Revenue  
Joe Baron, Sheriff  
September 13, 2024  
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We discussed this finding with the Treasurer on September 13, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Kenneth Cooper Alexander, PhD, Mayor  
Patrick Roberts, City Manager  
Cheri Amoss, Principal  
CliftonLarsonAllen LLP