



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 10, 2021

Levar Stoney
Mayor
City of Richmond

Dear Mr. Stoney:

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 Sheriff did not comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Sheriff did not remit collections to the Treasurer timely. We noted delays of up to two days in three out of 12 remittances. Code of Virginia § 15.2-1609.3 requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should ensure all collections are remitted to the Treasurer within the time frame prescribed by statute.

Maintain Accountability Over Manual Receipts

Repeat: No

The Sheriff did not maintain proper accountability over manual receipts as required by § 15.2-1615 of the Code of Virginia. The Sheriff's staff could not produce copies of manual receipts issued during the audit period. Manual receipts pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Sheriff should consistently monitor the staff use of manual receipts and establish a system of review to ensure manual receipt activity is properly documented and copies of receipts are maintained.

Levar Stoney, Mayor
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We discussed this comment with the Sheriff on November 10, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Lincoln Saunders, Chief Administrative Officer
Nichole R. Armstead, Treasurer
Antionette V. Irving, Sheriff