



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 24, 2023

Danielle C. Crawford
Treasurer

Kristie D. Chittum
Commissioner of the Revenue

April Staton
Sheriff

Thomas E. Bowers
Commonwealth's Attorney

Locality: City of Salem

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, Sheriff, and Commonwealth's Attorney 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 Commonwealth's Attorney did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Properly Calculate and Remit Excess Collection Fees

Repeat: No

The Commonwealth's Attorney advised the Treasurer to remit \$747 less than what was due to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2022. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send

Danielle C. Crawford, Treasurer
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an amended fiscal year 2022 Collection of Fines and Fees Report to the Compensation Board. Going forward, the Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

Pursue Collection of Delinquent Court Fines and Costs

Repeat: No

Since July 2021, the Commonwealth's Attorney has not been actively pursuing delinquent court fines and costs as required by § 19.2-349 of the Code of Virginia, which requires the Commonwealth's Attorney to pursue delinquent court fines and costs or chose one of four alternative collection options. The collection of court fines and costs is an essential part of the judicial process so that individuals understand their responsibilities when not complying with the laws of Virginia. The Commonwealth's Attorney should begin actively pursuing collection of delinquent court fines and costs or choose one of the four alternative collection options specified in the Code of Virginia.

We discussed these findings with the Commonwealth's Attorney on August 24, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: vks

cc: Renee Ferris Turk, Mayor
Jay Taliaferro, City Manager
John Aldridge, Partner
Brown, Edwards & Company, LLP