



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 21, 2023

Teresa Cherry
Treasurer

William S. Feasenmyer, Jr.
Commissioner of the Revenue

Todd Wilson
Sheriff

Locality: City of Colonial Heights

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 and Sheriff 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 nine state income tax payments totaling \$5,535 by five days. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

Teresa Cherry, Treasurer
William S. Feasenmyer, Jr., Commissioner of the Revenue
Todd Wilson, Sheriff
September 21, 2023
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Issue Receipts for Sheriff's Fees

Repeat: No

The Sheriff did not issue receipts for \$360 in Sheriff's fees. Issuing receipts for transactions ensures full and accurate accountability of state monies received and decreases the risk that funds will be lost or misplaced. The Sheriff should issue receipts for all collections as required by § 15.2-1621 of the Code of Virginia and follow the accounting requirements and best practices for receipts as outlined in the Virginia Sheriff's Accounting Manual.

We discussed this finding with the Commissioner of the Revenue and the Sheriff on September 21, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: T. Gregory Kochuba, Mayor
Douglas E. Smith, City Manager
Travis Gilmer, Director
Brown, Edwards & Company, LLP

City of Colonial Heights
State Account
Distribution List
For the year ended June 30, 2023
Mailed 11/3/23 vks

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