



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 6, 2024

Danielle C. Crawford
Treasurer

Kristie D. Chittum
Commissioner of the Revenue

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

Promptly Remit Excess Collection Fees

Repeat: No

The Treasurer did not remit \$747 in the state's portion of excess collection fees to the Commonwealth promptly. The Commonwealth's Attorney completed an amended calculation of the fees from the in-house collection program for fiscal year 2022 and notified the Treasurer of the amount to remit in August 2023. However, the Treasurer did not remit the fees to the Commonwealth until August 2024. The Treasurer should remit the state's portion of excess collection fees from the in-house collection program each year immediately after the amount of the Commonwealth's portion has been determined.

Danielle C. Crawford, Treasurer
Kristie D. Chittum, Commissioner of the Revenue
Jonathan Branson, Sheriff
Thomas E. Bowers, Commonwealth's Attorney
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We discussed this finding with the Treasurer on August 30, 2024. We acknowledge the cooperation extended to us during this review.

The Commonwealth's Attorney has taken corrective action to remediate the findings that we reported in the previous audit.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

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