



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 11, 2023

V. Leigh Henderson  
Treasurer

Philip J. Kellam  
Commissioner of the Revenue

Kenneth Stolle  
Sheriff

Locality: City of Virginia Beach

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

## **Maintain Accounting Records**

**Repeat: No**

The Sheriff could not present for audit one of the manual receipt books used for Sheriff's fees. The Sheriff must retain these books for a period of three years after audit as required by § 15.2-1614 of

V. Leigh Henderson, Treasurer  
Philip J. Kellam, Commissioner of the Revenue  
Kenneth Stolle, Sheriff  
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the Code of Virginia. The Sheriff should review the accounting records retention schedule with his staff and maintain all accounting records in accordance with the Code of Virginia.

We discussed these findings with the Sheriff on August 11, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Robert M. Dyer, Mayor  
Patrick A. Duhaney, City Manager  
Laura Harden, Director  
Cherry Bekaert, LLP