



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 2, 2022

Anthony Farnum
Mayor

City of Bristol

Dear Mr. Farnum:

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, 2022. 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, Commissioner of 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 maintain sufficient internal control over state funds as described below.

Issue Receipts for Sheriff's Fees

Repeat: No

The Sheriff did not issue receipts for three of 15 (20%) Sheriff's fee transactions. 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 outline in the Virginia Sheriff's Accounting Manual.

Anthony Farnum, Mayor
September 2, 2022
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We discussed this finding with the Sheriff on August 30, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Randall Eads, City Manager
Angel Britt, Treasurer
Cloe-Eva Barker, Commissioner of the Revenue
R. Tyrone Foster, Sheriff
Gordon B. Jones, Member
Robinson, Farmer, Cox Associates