



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 23, 2024

Paul Mullin, Jr.
Treasurer

Vanessa Crawford
Sheriff

Locality: City of Petersburg

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

Perform Monthly Reconciliations

Repeat: No

The Treasurer did not perform adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports for Sheriff's fees. Complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information and ensuring the proper remittance of funds.

The Treasurer should reconcile Sheriff's fee collections to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of collections and compliance with Code of Virginia remittance requirements.

Paul Mullin, Jr., Treasurer
Vanessa Crawford, Sheriff
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Remit Sheriff's Fees

Repeat: No

The Treasurer did not remit \$904 in Sheriff's fees collected during the audit period to the Commonwealth. Section 2.2-806(B) of the Code of Virginia requires Treasurers to remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should immediately remit the funds noted and, going forward, should remit Sheriff's fees as required by the Code of Virginia.

We discussed these findings with the Treasurer on August 22, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Samuel Parham, Mayor
John Altman, City Manager
David E. Foley, Member
Robinson, Farmer, Cox Associates