



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 30, 2025

Blythe Scott
Commissioner of the Revenue

Joe Baron
Sheriff

Daun Hester
Treasurer

Locality: City of Norfolk

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the City of Norfolk for the year ended June 30, 2025. 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable 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 Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: Yes (First issued in 2024)

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to eleven months for two of 19 (11%) remittances. Section 2.2 806(B) of the Code of Virginia requires Treasurers to remit fees weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

Blythe Scott, Commissioner of the Revenue
Joe Baron, Sheriff
Daun Hester, Treasurer
September 30, 2025
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We discussed this finding with the Treasurer on September 18, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Kenneth Alexander, Mayor
Patrick Roberts, City Manager
Cheri Amoss, Principal
CliftonLarsonAllen LLP