



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 25, 2020

Samuel Parham  
Mayor  
City of Petersburg

Dear Mr. Parham:

We have reviewed the Commonwealth collections and remittances of the Treasurer and the Sheriff of the locality indicated for the year ended June 30, 2020. 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 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 comply with state laws and regulations as described below.

**Properly Remit Sheriff's Fees**

**Repeat:** Yes (first issued 2019)

The Treasurer did not remit the correct amount of Sheriff's fees due to the Commonwealth during the audit period as required by § 15.2-1609.3 of the Code of Virginia, over-remitting by \$6,990. The Treasurer should withhold this amount during fiscal year 2021 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this comment with the Treasurer on September 23, 2020, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes  
Auditor of Public Accounts

MSM:vks

cc: Aretha Ferrell-Benavides, City Manager  
Kenneth M. Pritchett, Treasurer  
Vanessa Crawford, Sheriff