



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 15, 2022

Joseph Fawbush
Mayor
City of Norton

Dear Mr. Fawbush:

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 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

Properly Report Assessments

Repeat: No

The Commissioner of the Revenue did not report the 2021 state income tax assessments for March 2022 to the Department of Taxation (Taxation) until September 2022. Commissioners of the Revenue who process state income tax returns must report monthly to Taxation the total amount of returns and payments they accept and process locally. The Commissioner should promptly report state income tax assessments to Taxation as required.

We discussed this finding with the Commissioner of the Revenue on September 9, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: Fred L. Ramey, Jr., City Manager
Barbara A. Muir, Treasurer
Judy K. Miller, Commissioner of the Revenue
Jason F. McConnell, Sheriff
Tamara Greear, Partner
Rodefer, Moss & Co., PLLC