



Municipal Auditing  
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August 31, 2016

Randall Johnson, CFE  
Audit Team Leader  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, VA 23218

Dear Mr. Johnson:

Effective July 1, 2015, all local costs collections were required to be deposited with the local Treasurer at month end. While staff met to discuss new procedures, a formal process was neither documented nor reviewed by all necessary parties. The City Treasurer was not included in these discussions. Additionally, in August 2015, the City implemented a new accounts receivable (A/R) system creating further confusion regarding the new process. Changes related to the new A/R system included the need for DC-14 forms to be forwarded to the City's Department of Finance, which inadvertently eliminated them from also being sent to the Treasurer's office. Since all funds were being posted to City accounts and the Treasurer had no notification of the amount received by the district courts related to Sheriff's fees, these fees were not remitted timely.

The City and district courts staff met on August 31, 2016 to begin establishing a formal process.

Very truly yours,

Tasha Burkett  
Information Systems Auditor

c: Evelyn W. Powers, City Treasurer  
Drew Harmon, Municipal Auditor

I concur with the above response.

  
Evelyn W. Powers, City Treasurer

8-31-16  
Date