



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 13, 2011

David Bowers
Mayor
215 Church Avenue, SW, Room 452
Roanoke, VA 24011-1594

City of Roanoke

Dear Mr. Bowers:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2011. 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 Commissioner of the Revenue, Sheriff and Commonwealth's Attorney 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.

Remit Sheriff Fees Promptly

From November through June, the Treasurer delayed sending Sheriff's fees to the Commonwealth for up to four weeks after collections. Additionally, the Treasurer did not send \$120 to the Commonwealth for sheriff's fees received from the Workers' Compensation Commission. 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 remit sheriff's fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on October 14, 2011 and we acknowledge the cooperation extended to us during this review.

Sincerely,

A handwritten signature in black ink that reads "Walter J. Kucharski".

Auditor of Public Accounts

WJK:kww

cc: Chris Morrill, City Manager
Evelyn W. Powers, Treasurer
Sherman A. Holland, Commissioner of the Revenue
Octavia Johnson, Sheriff
Donald S. Caldwell, Commonwealth's Attorney