



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 18, 2013

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, 2013. 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, 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

#### Request an Appropriation Before Spending Funds

The Commonwealth's Attorney spent forfeited assets without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures. The Commonwealth's Attorney should comply with the requirements of the Code of Virginia related to the expenditure of forfeited assets.

We discussed this comment with the Commonwealth Attorney on November 18, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

A handwritten signature in black ink that reads "Martha S. Mavredes".

Auditor of Public Accounts

MSM: clj

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