



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 21, 2014

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, 2014. 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 constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

Sincerely,

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

Auditor of Public Accounts

MSM: kwv

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