



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 6, 2016

Sherman P. Lea, Sr.
Mayor
215 Church Avenue, SW, Room 452
Roanoke, VA 24011-1594

City of Roanoke

Dear Mr. Lea:

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, 2016. 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 Treasurer did not comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

The Treasurer did not remit sheriff's fees totaling \$141,194 to the Commonwealth. Section 2.2-806(B) of the Code of Virginia requires fees to be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should immediately remit the Sheriff's fees she is currently holding and, thereafter, remit fees as required by the Code of Virginia.

Sherman P. Lea, Sr.
Mayor
September 6, 2016
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We discussed this comment with the Treasurer on September 12, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

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