



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 20, 2021

Sherman P. Lea, Sr.
Mayor
City of Roanoke City

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, 2021. 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.

Properly Remit Sheriff's Fees

Repeat: Yes (first issued 2020)

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$76 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2022 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this comment with the Treasurer on August 18, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Robert Cowell, City Manager
Evelyn W. Powers, Treasurer
Sherman A. Holland, Commissioner of the Revenue
David Bell, Sheriff
Donald S. Caldwell, Commonwealth's Attorney