



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 31, 2016

Dwight C. Jones
Mayor
900 East Broad Street, Room 201
Richmond, VA 23219

City of Richmond

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff 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 and Sheriff 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 maintain sufficient internal control over state funds as described below.

Improve Procedures Related to Sheriff's Fees

The Treasurer does not have sufficient procedures in place to ensure the amount of Sheriff's fees received by the Courts and the Workers' Compensation Commission agrees to the amount remitted to her by the Finance Department. As a result, the Treasurer over-remitted \$96,865 in Sheriff's fees to the State. The Treasurer should work with both the Courts and the Finance Department to ensure she collects and remits the correct amount of Sheriff's fees.

Dwight C. Jones, Mayor
October 31, 2016
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We discussed this comment with the Treasurer on October 28, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Selena Cuffee-Glenn, Chief Administrative Officer
Eunice Wilder, Treasurer
John Wack, Director of Finance
Clarence T. Woody, Jr., Sheriff