



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 25, 2015

Bruce E. Allen
Mayor
503 W. Main Street, Room 210
Waynesboro, VA 22980

City of Waynesboro

Dear Mr. Allen:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2015. 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 Revenue 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.

Remit Sheriff Fees Promptly - New

The Treasurer delayed sending Sheriff's fees collected in February and June of 2015, totaling \$4,277, to the Commonwealth for up to six months. Section 2.2-806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on August 20, 2015 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Michael G. Hamp II, City Manager
Stephanie M. Beverage, Treasurer
Donald R. Coffey, Commissioner of the Revenue
Joe Harris Jr., Sheriff