



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

November 7, 2007

Howard Packett  
Mayor  
P. O. Box 869  
Salem, VA 24153

Dear Mr. Packett:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Salem for the year ended June 30, 2007. 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, except as follows:

Remit Sheriff's Fees Promptly

The Treasurer delayed sending Sheriff's fees received from the Workers' Compensation Commission to the Commonwealth for four of 10 remittances tested, for up to four months. Section 2.2-806B of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should send fees as required by the Code of Virginia.

The Treasurer declined to discuss this comment with us. We acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Forest G. Jones, City Manager  
Bonnie McCormack, Treasurer  
Linda M. Carroll, Commissioner of the Revenue  
Roger Surber, Sheriff