



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 12, 2017

Randy Foley
Mayor
P. O. Box 869
Salem, VA 24153

City of Salem

Dear Mr. Foley:

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, 2017. 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

Properly Remit Excess Collection Fees

The Commonwealth's Attorney improperly calculated fees to be remitted from the in-house collection program to the Commonwealth for fiscal year 2016, causing an under-remittance of \$635. The Commonwealth's Attorney should notify the Treasurer of the amount still to be remitted to the Commonwealth and send an amended Fiscal Year 2016 Collection of Fines and Fees Report to the Compensation Board. Additionally, the Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are remitted annually.

Randy Foley
Mayor
October 12, 2017
Page Two

We discussed this comment with the Commonwealth's Attorney on October 31, 2017, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Kevin Boggess, City Manager
Bonnie C. McCormack, Treasurer
Linda M. Carroll, Commissioner of the Revenue
Eric A. Atkins, Sheriff
Thomas E. Bowers, Commonwealth's Attorney