



CITY OF SUFFOLK

**REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2013**

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 5, 2013

Linda T. Johnson
Mayor
P.O. Box 1858
Suffolk, VA 23439

City of Suffolk

Dear Ms. Johnson:

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, 2013. 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 Sheriff did not comply with state laws and regulations as described below.

Remit Collections Timely

The Sheriff did not remit collections to the Treasurer timely. Amounts collected during September, 2012, and February, 2013 were not remitted to the Treasurer until September, 2013. Code of Virginia Section 15.2-1609.3B requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should ensure all collections are remitted to the Treasurer within the time frame prescribed by statute.

We discussed this comment with the Sheriff on December 3, 2013, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Selena Cuffee-Glenn, City Manager
Ronald H. Williams, Treasurer
Thomas A. Hazelwood, Commissioner of the Revenue
Raleigh H. Isaacs Sr., Sheriff
C. Phillips Ferguson, Commonwealth's Attorney



OFFICE OF THE SHERIFF

P.O. Box 1632 • Suffolk, VA 23439-1632
Telephone: (757) 514-7840 • Fax: (757) 539-5852



Raleigh H. Isaacs, Sr., Sheriff

November 18, 2013

Ms. Martha Mavredes
Auditor of Public Accounts
101 N. 14th St., 8th floor
Richmond, VA 23219

Dear Ms. Mavredes,

Prior to your September 19th audit of the Suffolk Sheriff's Office Public Funds it was discovered that two months reports had not been filed in accordance with the requirement. This information was brought to your attention prior to the audit and after the audit it was discovered that all public funds were accounted for and the two reports were filed in your presence during the audit. This was an oversight by Secretary Katie Jones who handles the filings of these reports.

I am requesting that this letter be added to your official audit report. With kindest regards.

Sincerely,

A handwritten signature in black ink that reads "Raleigh H. Isaacs, Sr." The signature is written in a cursive, flowing style.

Raleigh H. Isaacs, Sr.
Sheriff, City of Suffolk