



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 4, 2010

David Bowers  
Mayor  
215 Church Avenue, SW, Room 452  
Roanoke, VA 24011-1594

City of Roanoke

Dear Mr. Bowers:

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, 2010. 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

## Promptly Give State Tax Collections to the Treasurer

The Commissioner of Revenue delayed sending state tax collections to the Treasurer during the last two weeks of the state tax season due to a high volume of returns received. Section 58.1-307B of the Code of Virginia requires the Commissioner to give payments to the Treasurer within two banking days of receipt. The Commissioner of the Revenue should promptly give all state tax collections to the Treasurer as required by the Code of Virginia.

David Bowers, Mayor  
November 4, 2010  
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We discussed this comment with the Commissioner of the Revenue on October 14, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: Chris Morrill, City Manager  
Evelyn W. Powers, Treasurer  
Sherman A. Holland, Commissioner of the Revenue  
Octavia Johnson, Sheriff  
Donald S. Caldwell, Commonwealth's Attorney