



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 22, 2018

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 Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2018. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period December 30, 2017 through June 30, 2018. 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.

Sincerely,

Auditor of Public Accounts

MSM:anu

cc: Kevin Boggess, City Manager
Danielle C. Crawford, Treasurer
Linda M. Carroll, Commissioner of the Revenue
April Staton, Sheriff
Thomas E. Bowers, Commonwealth's Attorney