



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

August 31, 2006

The Honorable Farnham Jarrard  
Mayor of the City of Bristol  
300 Lee Street  
Bristol, Virginia 24201

Dear Mayor Jarrard:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Bristol for the year ended June 30, 2006. 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.

The Treasurer did not maintain sufficient internal control over state funds as described below.

## Properly Remit Sheriff's Fees

Based on information and revenue classifications received from the City Comptroller, the Treasurer did not send sheriff's fees totaling \$ 4,347 to the Commonwealth as required by Section 2.2-806(B) of the Code of Virginia. The Treasurer deposited the sheriff's fees to a local account rather than sending the funds to the Commonwealth. The Treasurer should work with the City Comptroller to correctly classify funds received and comply with deposit requirements of state funds as outlined in the Code in Virginia. The Treasurer remitted these funds to the Commonwealth after the audit.

The Honorable Farnham Jarrard  
Mayor of the City of Bristol  
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We discussed this comment with the Treasurer on September 11, 2006 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:jab

cc: Paul D. Spangler, City Manager  
Wilma Gill, Treasurer  
Terry C. Frye, Commissioner of the Revenue  
Jack Weisenburger, Sheriff  
Richard L. Linnen, Brown Edwards & Company, LLP