



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 2, 2020

Alonzo Jones
Mayor
City of Danville

Dear Mr. Jones:

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, 2020. 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 Treasurer did not comply with state laws and regulations as described below.

Properly Remit Sheriff's Fees

Repeat: No

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$5,523 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2021 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

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

Escheat Unclaimed Funds

Repeat: No

The Sheriff did not escheat \$150 in unclaimed funds related to a 2013 levy, as required by § 55.1-2524 of the Code of Virginia. The Sheriff should perform the appropriate due diligence and, if necessary, escheat the unclaimed funds.

Alonzo Jones, Mayor
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Reconcile Accounting Records

Repeat: No

The Sheriff did not reconcile his accounting records related to sheriff's fees, as evidenced by a \$96 balance in his official bank account that could not be traced to individual receipts for fees. Complete and adequate monthly reconciliations are a significant internal control and are essential for determining the amount of sheriff's fees due to the Treasurer.

The Sheriff should determine the source and appropriate disposition of the funds and, going forward, should ensure the proper and complete reconciliation of financial records related to sheriff's fees.

We discussed these comments with the Treasurer and Sheriff on October 2, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM: clj

cc: Ken Larking, City Manager
Sheila Williamson-Branch, Treasurer
James M. Gillie, Commissioner of the Revenue
Michael S. Mondul, Sheriff
Michael Newman, Commonwealth's Attorney