



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 4, 2010

Don Ashley
Mayor
300 Lee Street
Bristol, VA 24201

City of Bristol

Dear Mr. Ashley:

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, 2010. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated for the period January 1, 2010 through 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 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 Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Enter Manual Receipts Timely

The Treasurer did not enter manual receipts into the system timely. For three of five manual receipts tested, the Treasurer entered the receipts from two to nine days late. The Treasurer should enter manual receipts into the system immediately once the system becomes available.

Make Deposits Timely

The Treasurer did not deposit two of 10 receipts totaling \$1,372 within one banking day of receipt as required by Code of Virginia, Section 2.2-806A. The Treasurer should deposit tax payments timely.

Use Automated System

The Treasurer does not fully use the automated system, but instead uses a combination of a manual ledger and automated system, which is inefficient. We recommend the Treasurer stop using the manual ledger and only use the automated system.

Don Ashley
Mayor
November 4, 2010
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We discussed this comment with the Treasurer on November 15, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Dewey Cashwell, City Manager
Angelia Harris, Treasurer
Terry C. Frye, Commissioner of the Revenue
Jack Weisenburger, Sheriff