



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 4, 2010

Joseph B. Church
Board Chairman
P.O. Box 29800
Roanoke, VA 24018

County of Roanoke

Dear Mr. Church:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff 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, the Commissioner of the Revenue, and the 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 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 the Revenue does not promptly give state tax collections to the Treasurer within two banking days of receipt as required by Code of Virginia Section 58.1-307B. Three of ten payments were up to four days late. The Commissioner of the Revenue should promptly give all state tax collections to the Treasurer as required by the Code of Virginia.

We discussed this comment with the Commissioner of Revenue on October 12, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: B. Clayton Goodman, III, County Administrator
F. Kevin Hutchins, Treasurer
Nancy J. Horn, Commissioner of the Revenue
Michael G. Winston, Sheriff