



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 6, 2013

Paul D. Fraim
Mayor
810 Union Street, Suite 1001
Norfolk, VA 23510

City of Norfolk

Dear Mr. Fraim:

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, 2013. 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 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 as described below.

Remit Sheriff Fees Promptly

The Treasurer did not remit Sheriff fees totaling \$3,629 to the Commonwealth for over a year. Section 2.2-806(B) of the Code of Virginia requires treasurers to remit fees weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit sheriff fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on August 8, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Marcus D. Jones, City Manager
Thomas W. Moss, Jr., Treasurer
Sharon M. McDonald, Commissioner of the Revenue
Robert J. McCabe, Sheriff