



**CITY OF MARTINSVILLE  
REPORT ON COLLECTIONS  
OF COMMONWEALTH REVENUES  
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT  
FOR THE YEAR ENDED  
JUNE 30, 2013**

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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 10, 2013

Kim Adkins  
Mayor  
P. O. Box 1112  
Martinsville, VA 24114

City of Martinsville

Dear Ms. Adkins:

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 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 comply with state laws and regulations as described below.

### Promptly Remit Collections

The Treasurer delayed remitting Sheriff's fees to the Commonwealth for up to nine weeks after collection. Section 2.2-806(B) of the Code of Virginia requires the Treasurer to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit Sheriff's fees in accordance with the Code of Virginia.

We discussed this comment with the Treasurer on October 10, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Leon Towarnicki, City Manager  
Cindy Dickerson, Treasurer  
Ruth L. Easley, Commissioner of the Revenue  
Steve M. Draper, Sheriff



Office of the Treasurer

October 9, 2013

Ms. Martha S. Mavredes  
Commonwealth of Virginia Auditor of Public Accounts  
PO Box 1295  
Richmond, VA. 23218

Dear Ms. Mavredes:

I have spoken to the auditor who conducted the annual audit of collections and remittances for the Commonwealth regarding the non-compliance with state laws and regulations of Sheriff's fees remittance. Due to the FY 2012 procedure changes from the Department of Accounts on Sheriff's fees remittance and confusion from Treasurer's state wide, our office failed to remit the first amount that was due the State in the time frame required.

Once this error was recognized and corrected, the Sheriff fees have been remitted in a one to two day turn around and will continue in the future.

Sincerely,

*Cindy Dickerson*  
Treasurer