



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 8, 2019

Treney Tweedy  
Mayor

City of Lynchburg

Dear Ms. Tweedy:

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, 2019. 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 Commissioner of the Revenue did not maintain sufficient internal control over state funds as described below.

## **Reconcile Accounting Records**

Repeat: No

The Commissioner of the Revenue did not perform complete and adequate monthly reconciliations of state income tax assessments. The monthly recap reports generated from the Commissioner's automated system did not agree to the monthly assessment totals reported to the Department of Taxation and the discrepancy was not discovered until our audit. Complete and adequate monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Commissioner of the Revenue should reconcile the assessment totals from the automated system to the monthly totals reported to the Department of Taxation. Proper procedures will ensure complete and accurate recording of tax assessments.

Treney Tweedy, Mayor  
August 8, 2019  
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We discussed this comment with the Commissioner of the Revenue on August 6, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Bonnie Svrcek, City Manager  
Robert L. Bailey, Treasurer  
Mitchell W. Nuckles, Commissioner of the Revenue  
Donald T. Sloan, Sheriff  
Bethany A. S. Harrison, Commonwealth's Attorney