



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 29, 2014

Randy Foley  
Mayor  
P. O. Box 869  
Salem, VA 24153

City of Salem

Dear Mr. Foley:

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, 2014. 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 Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

## **Remit Sheriff Fees Promptly (Repeat Finding)**

The Treasurer delayed sending Sheriff's fees to the Commonwealth. Section 2.2-806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

## **Properly Remit Sheriff's Fees**

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by Section 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting \$717 to the Commonwealth. The Treasurer should withhold the additional \$717 from Sheriff's fees collected and remit during fiscal year 2015. Proper accounting for Sheriff's fees will ensure the locality receives all funds it is due as well as compliance with Code of Virginia requirements.

Randy Foley, Mayor  
October 29, 2014  
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We discussed these comments with the Treasurer on October 29, 2014 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Kevin Boggess, City Manager  
Bonnie C. McCormack, Treasurer  
Linda M. Carroll, Commissioner of the Revenue  
Eric A. Atkins, Sheriff  
Thomas E. Bowers, Commonwealth's Attorney