



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 6, 2013

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, 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, 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 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 ten weeks. 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 November 6, 2013 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