



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 27, 2008

C. Nelson Harris
Mayor
215 Church Avenue, S. W., Room 452
Roanoke, VA 24011-1594

Dear Mr. Harris:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the City of Roanoke for the year ended June 30, 2007. 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 constitutional officers 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:

Remit Sheriff Fees Promptly

The Sheriff delayed remitting sheriff's fees to the City Treasurer during nine of the twelve months in fiscal year 2007. Section 15.2-1615 of the Code of Virginia requires the Sheriff to deposit all money received intact and promptly with the Treasurer. The Virginia Sheriff's Accounting Manual recommends certain best practices to safeguard funds, including depositing funds collected into an official account or with the Treasurer weekly or when funds reach \$200. The Sheriff should remit all collections to the Treasurer weekly or establish a bank account to deposit all funds and remit to the Treasurer no later than the 10th of the month following the month they were collected. In addition, the Sheriff should hold funds collected throughout the week in a secure location at all times until remitted to the Treasurer.

C. Nelson Harris
Mayor
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We discussed this comment with the Sheriff on February 27, 2008, and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Darlene L. Burcham, City Manager
Evelyn W. Powers, Treasurer
Sherman A. Holland, Commissioner of the Revenue
Octavia Johnson, Sheriff
Donald S. Caldwell, Commonwealth's Attorney