



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 28, 2020

Andrea Oakes
Mayor
City of Staunton

Dear Ms. Oakes:

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, 2020. 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

Properly Report Assessments

Repeat: No

The Commissioner of the Revenue did not report the 2018 and 2019 state income tax assessments for December 2019 or March, April, and May 2020 to the Department of Taxation until July 2020. Commissioners of the Revenue who process state income tax returns must report monthly to the Department of Taxation (TAX) the total amount of returns and payments they accept and process locally. The Commissioner should promptly report state income tax assessments to TAX as required.

We discussed this comment with the Commissioner of the Revenue on August 27, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM:vks

cc: Steven L. Rosenberg, City Manager
Richard R. Johnson, Treasurer
Margaret A. Ragon, Commissioner of the Revenue
Matthew Robertson, Sheriff