



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 26, 2019

Robert M. "Bobby" Dyer Mayor
City of Virginia Beach

Dear Mr. Dyer:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2019. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2019 through 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, 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 Treasurer did not maintain sufficient internal control over state funds and comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Treasurer delayed sending Sheriff's fees to the Commonwealth for up to two months. Section 2.2 806(B) of the Code of Virginia requires fees to 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.

We discussed this comment with the Treasurer on December 17, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM:vks

cc: Tom Leahy, Acting City Manager
V. Leigh Henderson, Treasurer
Phillip J. Kellam, Commissioner of the Revenue
Kenneth Stolle, Sheriff

City of Virginia Beach
State Account
Distribution List
For the year ended June 30, 2019
Mailed 1/15/20 VKS

Robert M. "Bobby" Dyer
Mayor
bdyer@vbgov.com

Tom Leahy
Acting City Manager
cmoffice@vbgov.com

V. Leigh Henderson
Treasurer
LWHenderson@vbgov.com

Phillip J. Kellam
Commissioner of the Revenue
pkellam@vbgov.com

Kenneth Stolle
Sheriff
kstolle@vbso.net

Aires Coleman
Clifton Larson Allen
Aires.coleman@claconnect.com