



# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

November 4, 2010

Lacey B. King, Jr.  
Mayor  
114 N. Lewis Street  
Staunton, VA 24401

City of Staunton

Dear Mr. King,

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, 2010. 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 Revenue did not comply with state laws and regulations as described below.

## Promptly Give State Tax Collections to the Treasurer

The Commissioner of the Revenue does not promptly give state tax collections to the Treasurer within two banking days of receipt as required by Code of Virginia Section 58.1-307B. We noted delays of up to six business days after receipt. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

Lacey B. King, Jr., Mayor  
November 4, 2010  
Page Two

We discussed this comment with the Commissioner of Revenue on October 19, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: Stephen F. Owen, City Manager  
Richard R. Johnson, Treasurer  
Margaret A. Ragon, Commissioner of the Revenue  
Alex L. Caldwell, Jr., Sheriff