



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 20, 2009

Scott Davis  
Mayor  
P.O. Box 3401 - 201 James Ave.  
Colonial Heights, VA 23834

City of Colonial Heights

Dear Mr. Davis:

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, 2009. 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:

#### Promptly Remit State Tax Collections

The Commissioner of the Revenue did not promptly remit state tax collections to the Treasurer within two banking days of receipt as required by the Code of Virginia; Section 58.1-307. The Treasurer did not receive two \$500 payments mailed to the Commissioner of the Revenue on January 9, 2009 until March 4, 2009, a delay of approximately two months. The Commissioner of the Revenue should promptly remit all state tax collections to the Treasurer as required by the Code of Virginia.

Scott Davis  
Mayor  
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We discussed this comment with the Commissioner of the Revenue on November 24, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Richard Anzolut, Jr., City Manager  
Joy W. Moore, Treasurer  
Marjorie C. DeDanko, Commissioner of the Revenue  
Todd Wilson, Sheriff