



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 13, 2019

McKinley L. Price  
Mayor  
City of Newport News

Dear Dr. Price:

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

**Promptly Remit State Tax Collections**

**Repeat:** No

The Commissioner of the Revenue did not remit state tax collections to the local Treasurer within two banking days of receipt as required by § 58.1-307(B) of the Code of Virginia. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

We discussed this comment with the Commissioner of the Revenue on September 11, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

cc: Cynthia D. Rohlf, City Manager  
Marty G. Eubank, Treasurer  
Tiffany Boyle, Commissioner of the Revenue  
Gabriel A. Morgan, Sheriff