



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 6, 2016

Sherman P. Lea, Sr.  
Mayor  
215 Church Avenue, SW, Room 452  
Roanoke, VA 24011-1594

City of Roanoke

Dear Mr. Lea:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2016. 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, Sheriff, and Commonwealth's Attorney 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 comply with state laws and regulations as described below.

## **Promptly Remit Sheriff's Fees**

The Treasurer did not remit sheriff's fees totaling \$141,194 to the Commonwealth. 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 immediately remit the Sheriff's fees she is currently holding and, thereafter, remit fees as required by the Code of Virginia.

Sherman P. Lea, Sr.  
Mayor  
September 6, 2016  
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We discussed this comment with the Treasurer on September 12, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Christopher P. Morrill, City Manager  
Evelyn W. Powers, Treasurer  
Sherman A. Holland, Commissioner of the Revenue  
Timothy A. Allen, Sheriff  
Donald S. Caldwell, Commonwealth's Attorney