



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 3, 2014

William D. Sessoms Jr.
Mayor
City Hall Bldg #1
2401 Courthouse Drive
Virginia Beach, VA 23456

City of Virginia Beach

Dear Mr. Sessoms:

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, 2014. 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 comply with state laws and regulations as described below.

Promptly Remit Sheriff Fees

The Treasurer delayed sending \$146,007 in sheriff fees to the Commonwealth for over ten months. Section 2.2-806(B) of the Code of Virginia requires treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should promptly remit sheriff fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on October 24, 2014 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: James K. Spore, City Manager
John T. Atkinson, Treasurer
Philip J. Kellam, Commissioner of the Revenue
Kenneth Stolle, Sheriff