



**VICTOR L. GARCIA, DIRECTOR OF FINANCE
OF THE
COUNTY OF FAIRFAX**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
JANUARY 31, 2014**

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2014

Christopher Pietsch
Incoming Director of Finance

Victor L. Garcia
Outgoing Director of Finance

Board of Supervisors
County of Fairfax

Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipts of Assets of Victor L. Garcia, Director of Finance of the County of Fairfax, at January 31, 2014. All records supporting the amounts in the receipts are the Director of Finance's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Director of Finance Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a Director of Finance, serving as Treasurer, leaves office. The examination was performed to determine the accountability of the Director of Finance at January 31, 2014 and to turn over the assets, accounts, and records of the office to Christopher Pietsch, the newly appointed Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Victor L. Garcia, Director of Finance of the County of Fairfax, Virginia turned over to the incoming Director of Finance at January 31, 2014.

AUDITOR OF PUBLIC ACCOUNTS

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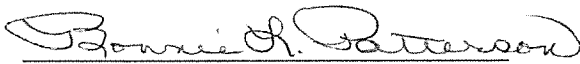
COUNTY OF FAIRFAX, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At January 31, 2014

Received of Victor L. Garcia, Outgoing Director of Finance of the County of Fairfax, Virginia, by Christopher Pietsch, Incoming Director of Finance of the County of Fairfax, Virginia, the item or items as hereinafter described and/or listed at the close of business January 31, 2014.

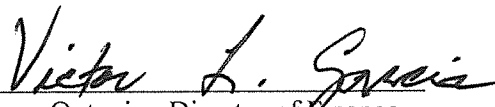
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Commonwealth Current Credit Account</u> | <u>Balance</u> |
|--|----------------|
| Estimated State Income Taxes | |
| State Income Taxes | |
| Penalty | |
| Interest | |
| Share of fees of sheriff and deputies | \$ -0- |
| Other (List) | |
| Tobacco Stamp Receipts | |
| | <hr/> |
| Total Commonwealth Current Credit Account | \$ <hr/> |

Signed and Witnessed:


Witness (Auditor) 1/31/14


Incoming Director of Finance


Outgoing Director of Finance