



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 1, 2005

Elizabeth Minor
Mayor
15 North Camerson Street
Winchester, VA 22601

Dear Ms. Minor:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Winchester for the year ended June 30, 2005. 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 constitutional officers 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 Sheriff did not maintain sufficient internal control over state funds as described below.

Reconcile Bank Statements

The Sheriff did not reconcile his official bank account for the months of February through June 2005 as recommended by the Virginia Sheriff's Accounting Manual. The Sheriff should perform monthly bank reconciliations to ensure the proper accounting for funds and timely recognition of errors.

Elizabeth Minor
Mayor
September 1, 2005
Page Two

We discussed this comment with the Sheriff on August 29, 2005 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Edwin Daley, City Manager
R Mark Garber, Treasurer
J.G. Russell III, Commissioner of the Revenue
Leonard W. Millholland, Sheriff