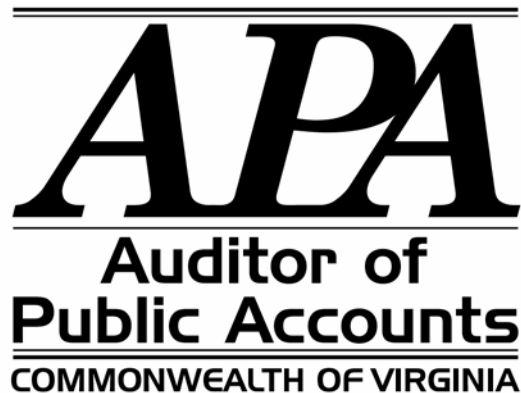


**DANIEL A. NECKEL, DIRECTOR OF FINANCE**  
**of the**  
**CITY OF ALEXANDRIA**

**REPORT ON EXAMINATION**  
**of**  
**COMMONWEALTH REVENUES**

**FOR THE PERIOD**  
**JULY 1, 2006 THROUGH DECEMBER 31, 2006**



- TABLE OF CONTENTS -

	<u>Pages</u>
Independent Auditor's Report	1
Schedule of the Director of Finance's Accountability to the Commonwealth For the Period July 1, 2006 through December 31, 2006	2
Notes to the Schedule of Accountability	3



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

January 16, 2007

Laura Triggs  
Incoming Director of Finance

Daniel A. Neckel  
Outgoing Director of Finance

City Council  
City of Alexandria

## Independent Auditor's Report

We have examined the accompanying Schedule of the Director of Finance's Accountability to the Commonwealth of Daniel A. Neckel, Director of Finance of the City of Alexandria, for the period July 1, 2006 through December 31, 2006. All records supporting the amounts in this schedule 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 Schedule of Director of Finance's Accountability 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 December 31, 2006 and to turn over the assets, accounts, and records of the office to Laura Triggs, the newly appointed Director of Finance.

In our opinion, based on our examination, the schedule referred to above presents fairly, in all material respects, Commonwealth Funds collected and remitted by Daniel A. Neckel, Director of Finance of the City of Alexandria, Virginia, for the period July 1, 2006 through December 31, 2006, on the cash basis of accounting.

AUDITOR OF PUBLIC ACCOUNTS

CITY OF ALEXANDRIA  
SCHEDULE OF THE DIRECTOR OF FINANCE'S ACCOUNTABILITY TO THE COMMONWEALTH  
FOR THE PERIOD ENDED DECEMBER 31, 2006

	Balance July 1, 2006	Collections	Remittances	Balance December 31, 2006
Collections:				
Share of fees of sheriff and deputies	\$ 714	\$ 91,569	\$ 92,283	\$ -
Total	\$ 714	\$ 91,569	\$ 92,283	\$ -

This schedule has been prepared on the cash basis of accounting.

CITY OF ALEXANDRIA

DIRECTOR OF FINANCE

NOTES TO THE SCHEDULE OF ACCOUNTABILITY

FOR THE PERIOD JULY 1, 2006 THROUGH DECEMBER 31, 2006

1. SCHEDULE PRESENTATION

The Schedule of Director of Finance's Accountability to the Commonwealth represents the Director of Finance's accounting for state taxes and fees collected for the Commonwealth of Virginia. The schedule is prepared on the cash basis of accounting.

2. DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing Director of Finance is required to file certificates with the circuit court showing the final settlement of his account as Director of Finance to secure final discharge from liability.