



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 30, 2009

Annie Mickens
Mayor
135 North Union Street
Petersburg, VA 23803

City of Petersburg

Dear Ms. Mickens:

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, 2009. 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 Sheriff did not maintain sufficient internal control over state funds as described below.

Perform All Monthly Bank Reconciliations

The Sheriff did not reconcile her official bank account for the months of March, April, and May 2009 as recommended by the Virginia Sheriff's Accounting Manual. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors.

Additionally, the Sheriff should consider reviewing all bank reconciliations performed by staff. As stated in the manual, supervisory review is the most effective control. The Sheriff should ensure the bank account is reconciled and the reconciliation reviewed monthly.

Annie Mickens
Mayor
September 30, 2009
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We discussed this comment with the Sheriff on October 13, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: B. David Canada, City Manager
Carole S. Matthews, Treasurer
Mary C. Massey, Commissioner of the Revenue
Vanessa Crawford, Sheriff