



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

November 7, 2007

Gerry Connolly
Board Chairman
12000 Government Center Parkway, #530
Fairfax, VA 22035

Dear Mr. Connolly:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Sheriff of the County of Fairfax for the year ended June 30, 2007. 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.

Deposit Sheriff's Fees Promptly

The Sheriff held cash and checks for civil fees in his office for up to four weeks before depositing them into his official bank account. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. The Sheriff should follow the accounting best practices for civil fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff daily deposit all collections into the Sheriff's official bank account intact, if receipts total \$200 or more. If receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly.

Gerry Connolly, Board Chairman
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We discussed this comment with the Sheriff on October 15, 2007 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Anthony Griffin, County Executive
Robert L. Mears, Director of Finance
Stan G Barry, Sheriff