



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 2, 2009

William D. Euille
Mayor
301 King Street, Room 2300
Alexandria, VA 22314

City of Alexandria

Dear Mr. Euille:

We have reviewed the Commonwealth collections and remittances of the Director of Finance 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 Director of Finance 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 Director of Finance did not comply with state laws and regulations as described below.

Remit Sheriff's Fees Promptly

At the time of our review, the Director of Finance had not remitted sheriff's fees of \$2,444 to the Commonwealth as required by Section 2.2-806(B) of the Code of Virginia. The Director of Finance should remit fees weekly, or twice each week when collections exceed \$5,000 as required by the Code of Virginia.

We discussed this comment with the Director of Finance on November 2, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: James K. Hartmann, City Manager
Laura Triggs, Director of Finance
Dana Lawhorne, Sheriff