



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 3, 2013

Nader Baroukh  
Mayor  
300 Park Ave., 3rd Floor East Wing  
Falls Church, VA 22046

City of Falls Church

Dear Mr. Baroukh:

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, 2013. 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 Treasurer did not comply with state laws and regulations as described below.

## Remit Sheriff Fees Promptly

The Treasurer did not remit sheriff's fees received from the Combined District Court, totaling \$4,037, for 11 months. Section 2.2-806(B) of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000.

We discussed this comment with the Treasurer on September 6, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: F. Wyatt Shields, City Manager  
Catherine A. Kaye, Treasurer  
Thomas D. Clinton, Commissioner of the Revenue  
Steven Bittle, Sheriff