



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 2, 2009

Robin Gardner
Mayor
300 Park Ave. 3rd floor east wing
Falls Church, VA 22046

City of Falls Church

Dear Ms. Gardner:

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 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 maintain comply with state laws and regulations as described below.

Properly Remit Sheriff Fees

The Treasurer did not remit Sheriff's fees totaling \$1,848 held since June 30, 2008 to the Commonwealth. 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. The Treasurer should immediately remit these fees to the Commonwealth as required by the Code of Virginia. Subsequent to our review, the Treasurer remitted the fees to the Commonwealth.

Robin Gardner
Mayor
October 6, 2009
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We discussed this comment with the Treasurer on October 19, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:clj

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