



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

April 30, 2008

L. Douglas Wilder  
Mayor  
900 East Broad Street, Room 201  
Richmond, VA 23219

Dear Mr. Wilder:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the City of Richmond 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:

## Properly Remit Sheriff's Fees

The Treasurer delayed sending the Workers' Compensation Commission fees received from the Director of Finance's office to the Commonwealth for seven remittances tested. This occurred because the Finance Office did not forward the fees to the Treasurer timely. As of our audit, the Treasurer had not deposited three months of fees totaling \$1,848 and made four deposits totaling \$708 up to four months late. Section 2.2-806B of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should send fees as required by the Code of Virginia, and we recommend the Treasurer immediately implement a policy to ensure the timely receipt and deposit of funds from the Director of Finance's office.

Sincerely,

Auditor of Public Accounts

WJK:alp

cc: Harry Black, City Administrator  
Eunice Wilder, Treasurer  
Harry Black, Director of Finance  
Clarence T. Woody, Jr., Sheriff