



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 15, 2018

Allison Silberberg
Mayor
301 King Street Room 2300
Alexandria, VA 22314

City of Alexandria

Dear Ms. Silberberg:

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, 2018. 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 Sheriff did not comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Sheriff did not promptly deposit funds with the local finance department; specifically, we noted delays up to fifteen days after receipt of fees totaling \$2,275. These delays are the result of not having appropriate back-up personnel to perform these duties when the primary administrative staff is unavailable.

Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections with the local finance department either weekly or when collections exceed \$200.

We discussed this comment with the Sheriff on October 15, 2018 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

Allison Silberberg, Mayor

October 15, 2018

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cc: Mark B. Jinks, City Manager
Kendel Taylor, Director of Finance
Dana Lawhorne, Sheriff