



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 6, 2006

Jeanne Zeidler
Mayor
401 Lafayette Ave.
Williamsburg, VA 23185

Dear Mrs. Zeidler:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Williamsburg for the year ended June 30, 2006. 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.

The Treasurer did not maintain sufficient internal control over state funds as described below.

Remit Sheriff's Fees Promptly

The Treasurer delayed transferring sheriff's fees to the Treasurer of Virginia on six of the eight days tested, for up to ten business days. 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.

Jeanne Zeidler
Mayor
November 6, 2006
Page 2

Enhance Staff Training

During the review of the Treasurer's Office, we found that some staff did not fully understand their duties and responsibilities. We suggest that the Treasurer enhance staff training so all staff understand their duties and responsibilities.

We discussed this comment with the Treasurer on November 1, 2006, and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Jackson C. Tuttle, II, City Manager
Ann Davis, Treasurer
Judy Nightengale-Fuqua, Commissioner of the Revenue
Robert Deeds, Sheriff