



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 19, 2022

Justin M. Wilson
Mayor
City of Alexandria

Dear Mr. Wilson:

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, 2022. 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 Director of Finance did not maintain sufficient internal control over state funds as described below.

Promptly Remit Sheriff Fees

Repeat: No

The Director of Finance did not remit Sheriff's fees to the Commonwealth timely during the audit period. We noted delays of up to seven months for collections totaling \$504. Section 2.2 806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

Justin M. Wilson, Mayor
August 19, 2022
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We discussed this finding with the Director of Finance on August 19, 2022, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: James F. Parajon, City Manager
Kendel Taylor, Director of Finance
Sean Casey, Sheriff