



# Commonwealth of Virginia

*Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 21, 2012

Dwight C. Jones  
Mayor  
900 East Broad Street, Room 201  
Richmond, VA 23219

City of Richmond

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Director of Finance, and Sheriff of the locality indicated for the year ended June 30, 2012. 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, 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 comply with state laws and regulations as described below.

#### Remit Sheriff Fees Promptly

The Director of Finance delayed sending Sheriff Fees for the Workman's Compensation Commission to the Treasurer for remittance to the Commonwealth for up to two months. Section 2.2-806B of the Code of Virginia requires collections be remitted within one week of receipt. The Director of Finance should remit sheriff's fees as required by the Code of Virginia.

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

#### Remit Unclaimed Property Promptly

The Sheriff did not remit abandoned funds older than two years to the state's Unclaimed Property Division as required Section 55-210.12 of the Code of Virginia. The Sheriff should report and remit unclaimed funds as required.

Dwight C. Jones, Mayor  
November 21, 2012  
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We discussed this comment with the Sheriff and Director of Finance on November 21, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Byron Marshall, Chief Administrative Officer  
Eunice Wilder, Treasurer  
T. Wayne Lassiter, Interim Director of Finance  
Clarence T. Woody, Jr., Sheriff