



# Commonwealth of Virginia

*Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 8, 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, 2011. 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, the Director of Finance, and the 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 former Director of Finance did not maintain sufficient internal control over state funds as described below.

## Remit Sheriff Fees Promptly

The former Director of Finance did not send Sheriff Fees received from the Workman's Compensation Commission to the Treasurer for remittance to the state. Section 2.2-806B of the Code of Virginia requires collections be remitted within one week of receipt. The Director of Finance did not send electronic transfers received during the months of March through June 2011 totaling \$792 to the Treasurer until October 2011 when identified during audit. Additionally, the Director of Finance sent transfers received during the months of July and August with the September remittance. The current Director of Finance should remit sheriff's fees as required by the Code of Virginia.

Dwight C. Jones, Mayor  
March 8, 2012  
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We discussed this comment with the current Director of Finance on March 8, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

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