



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 3, 2023

Jody Acosta
Treasurer

Thomas D. Clinton
Commissioner of the Revenue

M. Cay
Sheriff

Locality: City of Falls Church

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2023. 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. We limited our work to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality and these firms issue separate reports on the results of their audits.

The results of our tests found the Treasurer, Commissioner of the Revenue, 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 Treasurer did not comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to two months for two out of ten remittances tested (20%). Section 2.2 806(B) of the Code of Virginia requires the Treasurer to remit Sheriff's fees 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.

We discussed this finding with the Treasurer on August 3, 2023, and we acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
Auditor of Public Accounts

LJH:vks

cc: P. David Tarter, Mayor
F. Wyatt Shields, City Manager
Megan Argenbright, Partner
Brown, Edwards & Company, LLP