



**CITY OF ALEXANDRIA
REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED**

JUNE 30, 2013

–TABLE OF CONTENTS–

	<u>Pages</u>
AUDIT LETTER	1
SHERIFF'S RESPONSE	2



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 18, 2013

William D. Euille
Mayor
301 King Street, Room 2300
Alexandria, VA 22314

City of Alexandria

Dear Mr. Euille:

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, 2013. 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 Sheriff did not comply with state laws and regulations as described below.

Remit Sheriff Fees Promptly

The Sheriff did not remit sheriff fees, totaling \$1,505, to the city treasury promptly. The Virginia Sheriff's Accounting Manual requires sheriffs to deposit fees in an official bank account weekly, or immediately when collections exceed \$200, in order to properly safeguard funds prior to monthly remittance to the local Treasurer. In this case, the Sheriff does not have an official bank account established for the deposit of Sheriff's fees and should; therefore, remit fees to the local Treasurer weekly, or immediately when collections exceed \$200.

We discussed this comment with the Sheriff on November 13, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Rashad Young, City Manager
Laura Triggs, Director of Finance
Dana Lawhorne, Sheriff



City of Alexandria, Virginia
Sheriff's Office



Administrative Office
Detention Center
2003 Mill Road
Alexandria, VA 22314
703-746-4114

Dana Lawhorne
Sheriff

Courthouse
Judicial - Legal Process
520 King Street, Suite 308
Alexandria, VA 22314
703-746-4120

November 13, 2013

Ms. Martha S. Mavredes
Auditor of Public Accounts
Commonwealth of Virginia
P. O. Box 1295
Richmond, VA 23218

Dear Ms. Mavredes:

During the recent audit of the civil process service for the period ending June 30, 2013, concerns were noted in the area of internal controls. The following outlines the issue and corrective action that has been instituted.

1. The Sheriff did not remit sheriff fees totaling \$1,505, to the city treasury promptly.

Corrective action: A policy has been put in place to ensure that when sheriff fees collected total \$200 or more, deposits will be made immediately. If collections total less than \$200, deposits will be made weekly with the City Treasurer.

Please let me know if you need additional information. I appreciate the assistance and guidance we received from your office during the audit process.

Sincerely,


Dana Lawhorne
Sheriff