



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 30, 2009

Gerald E. Connolly
Board Chairman
12000 Government Center Parkway, #530
Fairfax, VA 22035

County of Fairfax

Dear Mr. Connolly:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Sheriff of the locality indicated and for the period of May 1, 2008 through June 30, 2008. 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 maintain sufficient internal control over state funds.

Improve Accounting Procedures

The Sheriff did not retain a May 2008 bank statement as required by Section 15.2-1615(B) of the Code of Virginia. Consequently, the Sheriff did not reconcile his official bank account for May 2008. Further, the Sheriff did not reconcile his official bank account for June 2008. Record retention and monthly reconciliations are essential internal controls to ensure the proper accounting for funds and timely recognition of error.

As was noted in the prior audit, the Sheriff continues to hold cash and checks for civil fees in his office for up to two weeks before depositing them into his official bank account. This office has averaged monthly collections of greater than \$10,000 per month for the last two fiscal years. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. The Sheriff should follow the accounting best practices as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff daily deposit all collections into the Sheriff's official bank account, intact, if receipts total \$200 or more. The Sheriff should always deposit collections no less frequently than once a week.

The Sheriff relies on a single staff member to perform banking and deposit functions and does not have appropriate back-up when the Administrative Supervisor is not available. The Sheriff should train additional staff in these functions to ensure the Office properly retains and reviews the records and deposit civil fees timely.

We discussed this comment with the Sheriff on January 29, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: Anthony Griffin, County Executive
Victor L. Garcia, Director of Finance
Stan G. Barry, Sheriff

County of Fairfax
State Account
Distribution List
For the period of May 1, 2008 through June 30, 2008

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