



PRINCE WILLIAM COUNTY, VIRGINIA

**Prince William County, Virginia
Finance Director's Transition Audit**

**Prepared By:
Internal Auditors**

October 29, 2014





October 29, 2014

The Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

Attention: Michelle Attreed, Finance Director

Pursuant to the approved internal audit plan for Prince William County, Virginia we hereby present the Finance Director's Transition Audit. We will be presenting this report to the Audit Committee of the Board of County Supervisors at the next scheduled meeting on December 9, 2014.

INTRODUCTION

An audit for the Prince William County Finance Director's transition out of office was conducted from July 7, 2014 through October 29, 2014.

BACKGROUND

Effective May 15, 2014, Steve Solomon resigned his position as the Finance Director of the Prince William. The Prince William County Board of Supervisors promoted and appointed Michelle Attreed, Deputy Finance Director as the new Finance Director, effective May 15, 2014.

As the Director of Finance for Prince William County, Mr. Solomon's professional, administrative, and managerial responsibilities included, but were not limited to:

- Planning, directing and coordinating the operations of several organizational divisions and units, primarily administrative and fiscal;
- Coordinating service activities such as real estate assessments, accounting, business and personal taxes, collecting, disbursing, purchasing, data processing, investment and cash management and risk management;
- Developing and recommending financial strategies for the County;
- Performing high-level troubleshooting activities to insure compliance with legal and administrative requirements of the position (Section 15.1-605, Code of Virginia (195), as amended);
- Defining the scope of the Finance Director under the County Executive form of government;
- Supervising, training and evaluating staff of the Finance Department;
- Conducting fiscal studies related to revenue, potential revenue, disbursements and financial projections of the County;
- Working with County department and division heads to determine administrative and fiscal data needs and planning ways to meet these needs;
- Compiling, maintaining and distributing fiscal reports as needed;
- Developing financial management information systems;
- Developing cost effective reporting systems for optimum utilization of County funds;
- Reviewing and recommending alternate funding sources;
- Recommending improvements to the County's financial planning capabilities;
- Recommending management and financial improvements;
- Directing the development, adaptation and use of data processing for reporting, billing, accounting and related records for processing equipment;
- Providing general oversight to the County's purchasing program.

OBJECTIVES AND APPROACH

This audit was conducted to determine whether County assets and administrative responsibilities associated with the Director were effectively transferred and/or terminated. In conjunction with this transition audit, the following reports have been issued:

- Report on Examination of Commonwealth Revenues by the Auditor of Public Accounts with the Commonwealth of Virginia, dated June 4, 2014 (**See Appendix A**); and
- Review of the Schedule of the Director of Finance's Assets and Liabilities and Accompanying Director of Finance's Schedule of Assets was performed by the County's external auditors, signed October 2, 2014 (**See Appendix B**).

The objectives are as follows:

- All County assets assigned to the Director, such as keys, credit cards, and equipment were properly returned;
- Access codes, including security codes, and computer password(s), assigned or provided to the Director were changed or invalidated;
- The signatory authority for the Director's office documents and expenditure approvals was cancelled;
- Business expenses, travel advances, and other accounts held by the Director were liquidated;
- All applicable separation procedures were properly completed;
- County obligations for vested benefits paid to the Director were accurate, adequately documented, and properly approved;
- Final pay for the Director was appropriate and calculated accurately during the transition period; and
- Any and all contracts overseen or managed by the Director were executed according to the (financial) terms of the contract and that the contracts were properly transferred (as applicable).

The scope of the audit was to determine whether upon his departure, the Director no longer had signatory authority and responsibility for any County funds, documents, or other assets, and that any outstanding financial transactions had been identified and appropriately addressed.

Our approach to accomplish the audit objectives included:

- Reviewed reports issued by third parties as it relates to this transition audit;
- Researched County assets associated with or assigned to the Director;
- Inquiry performed of Finance and Accounts Payable staff;
- Reviewed evidence documenting changes in access to County information systems and applications, and the identification and return of County assets;
- Reviewed separation policies for compliance; and
- Reviewed and recalculated final payroll transactions for the Director.

CONCLUSION

No exceptions or reportable items were noted based on our review of documents and testing performed.

We would like to thank you and your staff who assisted us in connection with the Finance Director's Transition Audit.

Respectfully Submitted,



INTERNAL AUDITORS

Appendix A



STEVEN A. SOLOMON
OF THE
COUNTY OF PRINCE WILLIAM

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

MAY 14, 2014

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 4, 2014

Michelle L. Attreed
Incoming Director of Finance

Steven A. Saloman
Outgoing Director of Finance

Board of Supervisors
County of Prince William

Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipts of Assets of Steven A. Saloman, Director of Finance of the County of Prince William, at May 14, 2014. All records supporting the amounts in the receipts are the Director of Finance's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidences supporting the amounts in the Director of Finance Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a Director of Finance leaves office. The examination was performed to determine the accountability of the Director of Finance at May 14, 2014 and to turn over the assets, accounts, and records of the office to Michelle L. Attreed, the newly appointed Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Steven A. Saloman, Director of Finance of the County of Prince William, Virginia turned over to the incoming Director of Finance at May 14, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM: dj

COUNTY OF PRINCE WILLIAM, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at the close of business May 14, 2014.

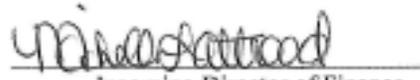
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

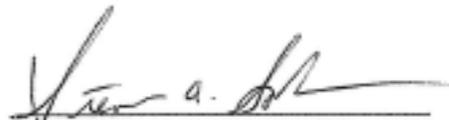
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Share of fees of sheriff and deputies	\$0.00

Total Commonwealth Current Credit Account	<u>\$ 0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance

COUNTY OF PRINCE WILLIAM, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At May 14, 2014

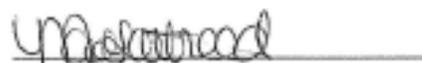
Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at the close of business May 14, 2014.

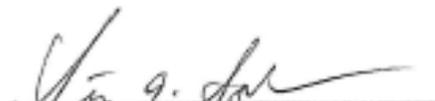
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
State Income Taxes	N/A
 	<hr/>
Total (Exclusive of penalty on past due items)	<hr/> N/A

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance

Appendix B



County of Prince William, Virginia

Schedule of the Director of Finance's Assets and Liabilities and Accompanying Director of Finance's Turnover Receipts of Assets

May 14, 2014

(With Report of Independent Accountant)

This Report Prepared By:

Department of Finance
One County Complex Court
Prince William, Virginia 22192-9201

(703) 792-6700

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Report of Independent Accountant

To the Board of County Supervisors
County of Prince William, Virginia

We have examined the accompanying Schedule of the Director of Finance's Assets and Liabilities of Steven Solomon, Director of Finance of the County of Prince William, Virginia (the "Schedule") at May 14, 2014. We have also examined the accompanying Director of Finance's Turnover Receipts of Assets (the "Receipts"). The Schedule and Receipts are the responsibility of the County's Director of Finance. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards and specifications include examining, on a test basis, evidence supporting the Schedule of Director of Finance's Assets and Liabilities and Director of Finance's Turnover Receipts of Assets and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the *Code of Virginia* requires a turnover audit whenever a Director of Finance performing the duties of the treasurer leaves office. The accompanying Director of Finance's Assets and Liabilities and Director of Finance's Turnover Receipts of Assets were prepared to turn over the assets reported on the schedules to Michelle Attreed, who was the incoming Director of Finance effective May 14, 2014.

As described in note 1, the Schedule was prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America ("GAAP"). Additionally, the Receipts were prepared to demonstrate Steven Solomon, Director of Finance's accountability at May 14, 2014 and to turn over the assets reported to Michelle Attreed, incoming Director of Finance. Accordingly, the Schedule and Receipts are not intended to be a presentation in conformity with GAAP.

In our opinion the Schedule and Receipts referred to above present, in all material respects, the assets and liabilities of Steven Solomon, Director of Finance of the County of Prince William, Virginia turned over to the incoming Director of Finance at May 14, 2014, on the cash basis of accounting described in note 1.

This report is intended solely for the information and use of the Board, management, and the Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Cherry Bekaert LLP

Tyson Corner, Virginia
October 2, 2014

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF CASH, CASH ITEMS, INVESTMENTS AND LIABILITIES
STEVEN A. SOLOMON, DIRECTOR OF FINANCE
May 14, 2014

ASSETS HELD BY THE FINANCE DIRECTOR

Cash and cash items:			
Cash with Deferred Account	\$	3,779	
Petty Cash and Change Funds		45,694	
Returned check account		7,232	56,705
<hr/>			
Cash on deposit:			
Checking accounts:			
SunTrust checking accounts		20,549,096	
NOW accounts		46,123,647	66,672,743
<hr/>			
Investments:			
U. S. Government Agency Securities			
Agency Notes		540,683,647	
Treasury Notes		10,154	
Other Bonds			
Municipal Bonds		47,620,298	
Corporate Bonds		115,104,109	
Treasurer of Virginia:			
Local Government Investment Pool		30,728,719	
State Non-Arbitrage Program		60,470,083	
Money Market Instruments		36,675,935	
Certificate of Deposits		20,081,373	851,374,318
<hr/>			

ASSETS HELD IN TRUST FOR THE FINANCE DIRECTOR

Cash on deposit:			
Checking Accounts:			
Police & Fire Supplemental Retirement System Pension Trust		279,637	
Other Post Employment Master Trust		2,461	282,098
<hr/>			
Investments:			
Police & Fire Supplemental Retirement System Pension Trust		32,156,739	
Length of Service Award Pension Trust		12,567,695	
Other Post Employment Benefits Master Trust		47,015,239	91,739,673
<hr/>			
Total Assets		\$	<u>1,010,125,537</u>

LIABILITIES OF THE FINANCE DIRECTOR

Deferred account - Director of Finance, Steven A. Solomon	3,779	
Balance of Police & Fire Supplemental Retirement System Pension Trust	32,436,376	
Balance of Length of Service Award Pension Trust	12,567,695	
Balance of Other Post Employment Benefits Master Trust	47,017,700	
Balance of County Funds	918,099,987	
<hr/>		
Total Liabilities		\$ <u>1,010,125,537</u>

The accompanying notes are an integral part of this schedule.

COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Petty Cash and Change Funds:</u>	<u>Amount</u>
County Attorney Petty Cash	\$1,500.00
OIT Petty Cash	225.00
Planning Petty Cash	319.00
Treasury(Minor Disbursements)	2,000.00
Treasury – McCoart	5,000.00
Treasury – Ferlazzo	2,000.00
Treasury - Sudley North	2,300.00
Police @Manassas Head Quarter	1,000.00
Police @Garfield Substation	750.00
Police @CID East Garfield	500.00
Criminal Justice Academy	750.00
Chief's Office	500.00
Personnel Bureau-Manassas	750.00
Property & Evidence-Manassas	500.00
Records Bureau-Manassas	200.00
Police Call Out Fund	5,000.00
Police Explorer Post	500.00
Sheriff Petty Cash	500.00
JCSU Petty Cash	500.00
F&R PSTC	800.00
F&R McCoart	600.00
PW - Property Code Enforcement	2,500.00
Balls Ford Rd Compost Facility	200.00
Building Development	1,600.00
PW - Ben Lomond Manor	100.00
PW - Rippon Lodge	100.00
PW - County Landfill	400.00
PW - Fleet Management	500.00
PW - Bristoe Historic Site	100.00
PW - Historic Preservation Division	500.00

Petty Cash and Change Funds (continued):

Amount

PW - Brentsville Courthouse	100.00
PW - Environmental Services	50.00
PW - ESD1	50.00
PW - ESD2	25.00
Transportation 2	300.00
Development Services Petty Cash	400.00
Social Services Petty Cash	200.00
Juvenile Detention Home	200.00
Social Services Ferlazzo	200.00
Juvenile Emergency Shelter	500.00
Aging-Woodbridge Senior Center	100.00
Aging-Woodbridge Senior Day Care	100.00
Aging-Manassas Senior Center	100.00
CSB Building	100.00
PWC Community Service Board	350.00
CSB Manassas	600.00
CSB Manassas/Client Loan Fund	5,000.00
Mental Health Day Support Program	200.00
Library Petty Cash	4,325.00
ADC Petty Cash	400.00
Law Library Petty Cash	200.00
<hr/>	
Total Petty Cash and Change Funds	\$45,694.00
<hr/>	
Other Cash Items: Cash with Deferred Account	3,779.29
<hr/>	
Total Cash and Cash Items On Hand	<u>\$49,473.29</u>

Signed and Witnessed:

Notary

District of Columbia

Subscribed and sworn to (or affirmed) before me
this 27 day of OCTOBER, 2014.
by STEVEN A. SOLOMON

Peter A. Halbrook
PETER A. HALBROOK, Notary Public
My Commission Expires May 31, 2016

Steven A. Solomon

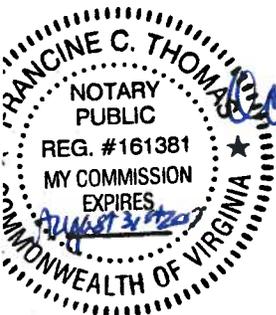
Steven A. Solomon

Outgoing Director of Finance of the
County of Prince William, VA

Michelle L. Attreed

Michelle L. Attreed

Incoming Director of Finance of the
County of Prince William, VA



NOTORIZED BY ME THIS 29th
October DAY / MONTH / YEAR 2014
Francine C. Thomas
FRANCINE C. THOMAS
PRINCE WILLIAM, VA
MY COMMISSION EXPIRES: August 31 2017

COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Returned Checks on Hand:

<u>Check #</u>	<u>Name</u>	<u>Amount</u>
103488849739	ALLEN, RICHARD	3.31
998029	BRYANT, KAREN & DARREN	250.00
6029	CAMILO, CATRINA	33.58
305	CARUSO, MICHAEL	10.00
1015	ESPINOZA, GUADALUPE	25.77
155	FRAZIER, CARRIE & DONALD	364.60
175	HOUSTON, ELEANOR	24.00
197	MOORER, JAMES	649.30
1492	NADION HOME HEALTHCARE SERVICES LLC	1,629.61
1966	OBENG INTERNATIONAL WHOLESALE & RETAIL INC.	1,612.33
97	RAWLS, CHRISTINE (NO NAME ON CK)	10.00
1014	ROJAS, GILBERT	1,244.57
2165	T.M. STREET HEATING & AIR CONDITIONING LLC	481.90
279	WEAH, GEORGE & AFFIONG	417.16
4410	WILLIAMS, LYNDA	<u>476.02</u>
Total		<u>7,232.15</u>

Signed and Witnessed:

Notary

District of Columbia

Subscribed and sworn to (or affirmed) before me
 this 27 day of OCTOBER, 2014.
 by STEVEN A. SOLOMON
Peter A. Halbrook
 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016

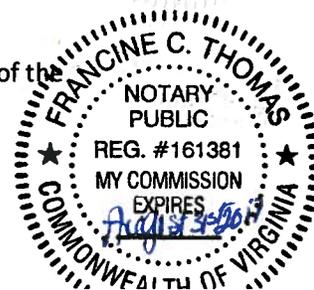
Steven A. Solomon

Steven A. Solomon
 Outgoing Director of Finance of the
 County of Prince William, VA

Michelle L. Attreed

Michelle L. Attreed
 Incoming Director of Finance of the
 County of Prince William, VA

NOTARIZED BY ME THIS 29th
October DAY / MONTH / YEAR 2014
Francine C. Thomas
 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES August 31st 2017



COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF CASH ON DEPOSIT
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Balances on deposit in banks at close of business May 14, 2014, and outstanding checks drawn there against are as follows:

<u>Name of Bank and Bank Account</u>	<u>Balance Per Bank</u>	<u>Outstanding Checks</u>	<u>Deposits In Transit</u>	<u>Balance Per Ledger</u>
SunTrust Bank				
County Concentration 8013527	\$23,371,117.46	\$0.00	\$2,695,163.54	\$20,348,385.96
Schools Food Service 703024450*	0.00	0.00	131,277.53	0.00
Schools Payroll 202027988*	0.00	(186,796.66)	0.00	0.00
Schools Expense 200805177*	0.00	(3,614,496.18)	0.00	0.00
County Payroll 202028003*	0.00	(17,838.27)	0.00	0.00
County Expense 802840*	0.00	(2,112,882.81)	0.00	0.00
EMS 1000004973797*	0.00	0.00	6,837.89	0.00
Park Authority 1000027922094*	0.00	0.00	0.00	0.00
Park Authority Depository 1000027922128*	0.00	0.00	77,151.81	0.00
Park Authority Payroll 1000027922102*	0.00	(166.45)	0.00	0.00
Park Authority Vendor 1000027922110*	0.00	(981.90)	0.00	0.00
*ZBA=Zero Balance Account				
Worker's Compensation 202173127	133,264.44	(91,623.28)	0.00	41,641.16
Casualty Pool 202173135	196,462.83	(37,394.23)	0.00	159,068.60
Police & Fire Retirement 1000004903323	287,679.26	(8,042.13)	0.00	279,637.13
OPEB Master Trust 1000101324605	2,461.05	0.00	0.00	2,461.05
BB&T Self Insurance Group 5236123741	0.00	0.00	0.00	0.00
TD Bank 3980198844	24,078,637.27	0.00	0.00	24,078,637.27
John Marshall Bank 131558	22,045,009.34	0.00	0.00	22,045,009.34
Total	<u>\$70,114,631.65</u>	<u>(\$6,070,221.91)</u>	<u>\$2,910,430.77</u>	<u>\$66,954,840.51</u>

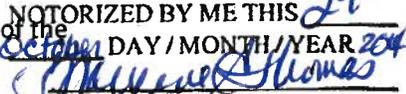
Signed and Witnessed:



Steven A. Solomon
 Outgoing Director of Finance of the
 County of Prince William, VA



Michelle L. Attreed
 Incoming Director of Finance of the
 County of Prince William, VA

NOTORIZED BY ME THIS 29th DAY / MONTH / YEAR 2014

 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES: AUG 31 2016

Notary

District of Columbia

Subscribed and sworn to (or affirmed) before me
 this 27 day of OCTOBER, 2014
 by STEVEN A. SOLOMON


 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016



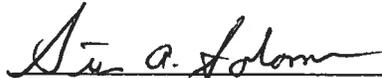
COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

	Amount
Certificates of deposit:	
Access National Bank	\$15,049,397
John Marshall Bank	5,031,976
Investments:	
Agency Notes	540,683,647
Treasury Notes	10,154
Municipal Bonds	49,322,813
Corporate Bonds	116,777,264
Bond Funds	18,343,462
Equity Funds	52,047,263
Mutual Balanced Funds	3,077,921
Hartford Life Insurance Company	12,567,695
Local Government Investment Pool	31,583,991
State Non-Arbitrage Program	60,470,083
Money Market Instruments	<u>38,148,325</u>
Total	<u>\$943,113,991</u>

Signed and Witnessed:

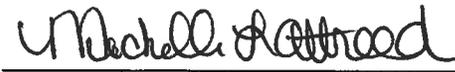


 Steven A. Solomon
 Outgoing Director of Finance of the
 County of Prince William, VA

 Notary
 District of Columbia

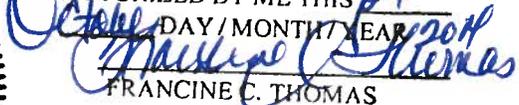
Subscribed and sworn to (or affirmed) before me
 this 27 day of October, 2014.
 by Steven A. Solomon

 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016



 Michelle L. Attreed
 Incoming Director of Finance of the
 County of Prince William, VA



NOTORIZED BY ME THIS 27th
October DAY / MONTH / YEAR 2014

 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES August 31st 2017

COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

	<u>Year</u>		<u>Base Tax</u>
1052	001994	Land Redemption-Tax Year 1994	\$31,449.55
1052	001995	Land Redemption-Tax Year 1995	42,187.15
1052	001996	Land Redemption-Tax Year 1996	48,136.78
1052	001997	Land Redemption-Tax Year 1997	50,450.06
1052	001998	Land Redemption-Tax Year 1998	73,442.93
1052	001999	Land Redemption-Tax Year 1999	82,586.45
1052	002200	Land Redemption-Tax Year 2000	106,503.21
1052	002201	Land Redemption-Tax Year 2001	83,630.46
1052	002202	Land Redemption-Tax Year 2002	125,820.32
1052	002203	Land Redemption-Tax Year 2003	24,525.73
1052	002204	Land Redemption-Tax Year 2004	35,509.49
1052	002205	Land Redemption-Tax Year 2005	40,286.27
1052	002206	Land Redemption-Tax Year 2006	51,628.76
1052	002207	Land Redemption-Tax Year 2007	61,426.64
1052	002208	Land Redemption-Tax Year 2008	101,832.06
1052	002209	Land Redemption-Tax Year 2009	200,538.29
1052	002210	Land Redemption-Tax Year 2010	292,236.90
1052	100211	Real Estate Taxes 2011	360,684.96
1052	100212	Real Estate Taxes 2012	746,106.46
1054	100111	RE Penalty - 2011	36,068.50
1054	100112	RE Penalty - 2012	74,610.65
1054	100113	RE Penalty - 2013	236,864.56
1050	100009	Real Estate - 1st Half CY	821,932.73
1050	100010	Real Estate - 2nd Half CY	<u>1,546,712.91</u>
		Total Uncollected Real Estate Taxes	<u>\$5,275,171.82</u>

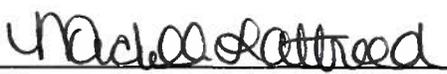
Signed and Witnessed:



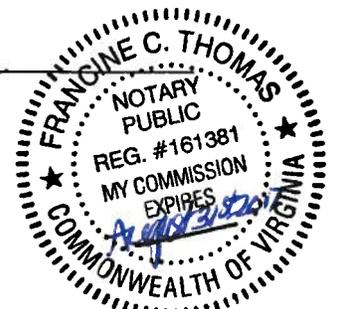
Steven A. Solomon
 Outgoing Director of Finance of the
 County of Prince William, VA

District of Columbia
 Notary
 Subscribed and sworn to (or affirmed) before me
 this 27 day of OCTOBER, 2014.
 by STEVEN A. SOLOMON


 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016
 NOTARIZED BY ME THIS 29th
29th DAY / MONTH / YEAR 2014
 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES: August 31st 2017



Michelle L. Attreed
 Incoming Director of Finance of the
 County of Prince William, VA



COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

	<u>Year</u>		<u>Base Tax</u>
1052	200309	Pers. Property Taxes 2009	\$627,180.17
1052	200310	Pers. Property Taxes 2010	450,327.20
1052	200311	Pers. Property Taxes 2011	552,149.15
1052	200312	Pers. Property Taxes 2012	839,156.11
1054	200309	Pers. Property Penalty 2009	62,718.02
1054	200310	Pers. Property Penalty 2010	45,032.72
1054	200311	Pers. Property Penalty 2011	55,214.92
1054	200312	Pers. Property Penalty 2012	83,915.61
1054	200313	Pers. Property Penalty 2013	379,286.62
1050	300071	Pers. Property Taxes - CY - T/P	<u>3,792,866.15</u>
Total Uncollected Personal Property Taxes			<u>\$6,887,846.67</u>

Signed and Witnessed:

 Notary
 District of Columbia


 Steven A. Solomon

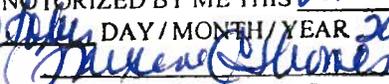
Outgoing Director of Finance of the
 County of Prince William, VA

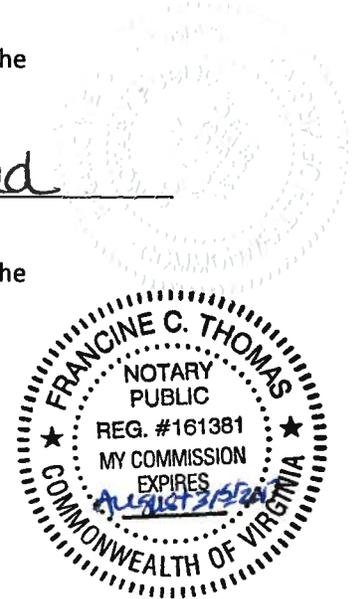

 Michelle L. Attreed

Incoming Director of Finance of the
 County of Prince William, VA

Subscribed and sworn to (or affirmed) before me
 this 27 day of OCTOBER, 2014.
 by STEVEN A. SOLOMON

 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016

NOTARIZED BY ME THIS 29th
October DAY/MONTH/YEAR 2014

 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES August 31st 2017



COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

	<u>Year</u>		<u>Base Tax</u>
1052	300600	Pub. Serv. Corp. Taxes 2000	\$3,052.92
1052	300602	Pub. Serv. Corp. Taxes 2002	53,160.32
1052	300603	Pub. Serv. Corp. Taxes 2003	410.50
1052	300610	Pub. Serv. Corp. Taxes 2010	182.89
1052	300611	Pub. Serv. Corp. Taxes 2011	115.44
1052	300694	Pub. Serv. Corp. Taxes 1994	1,548.62
1052	300695	Pub. Serv. Corp. Taxes 1995	1,207.33
1052	300696	Pub. Serv. Corp. Taxes 1996	411.39
1052	300697	Pub. Serv. Corp. Taxes 1997	390.86
1052	300698	Pub. Serv. Corp. Taxes 1998	448.38
1052	300699	Pub. Serv. Corp. Taxes 1999	<u>332.65</u>
Total Uncollected Public Service Taxes			<u>\$61,261.30</u>

Signed and Witnessed:

Notary
 District of Columbia

Subscribed and sworn to (or affirmed) before me
 this 27 day of OCTOBER, 2014.
 by STEVEN A. SOLOMON

Peter A. Halbrook
 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016

Steven A. Solomon

Steven A. Solomon
 Outgoing Director of Finance of the
 County of Prince William, VA

Michelle L. Attreed

Michelle L. Attreed
 Incoming Director of Finance of the
 County of Prince William, VA

NOTORIZED BY ME THIS 29th
October DAY / MONTH / YEAR 2014
Francine C. Thomas
 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES: August 31st 2017



COUNTY OF PRINCE WILLIAM, VIRGINIA
 TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
 FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
 At May14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at of the close of business May 14, 2014.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Class of Tag</u>	<u>Tag Numbers</u>		<u>Quantity On Hand</u>
	<u>Beginning Number</u>	<u>Ending Number</u>	
Female	various	various	3,509
Male	various	various	2,565
Unsexed	various	various	6,328
Duplicate	various	various	94
10 Dog Kennel	various	various	33
20 Dog Kennel	various	various	30
50 Dog Kennel	various	various	12

Signed and Witnessed:

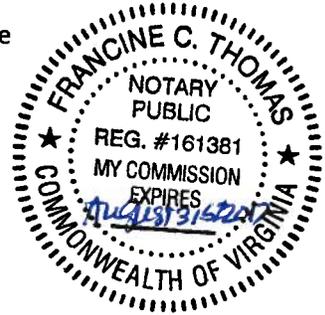
 Notary
 District of Columbia

Subscribed and sworn to (or affirmed) before me
 this 27 day of OCTOBER, 2014.
 by STEVEN A. SOLOMON
Peter A. Halbrook
 PETER A. HALBROOK, Notary Public
 My Commission Expires May 31, 2016

Steven A. Solomon
 Steven A. Solomon
 Outgoing Director of Finance of the
 County of Prince William, VA

Michelle L. Attreed
 Michelle L. Attreed
 Incoming Director of Finance of the
 County of Prince William, VA

NOTORIZED BY ME THIS 29th
October DAY/MONTH/YEAR 2014
Francine C. Thomas
 FRANCINE C. THOMAS
 PRINCE WILLIAM, VA
 MY COMMISSION EXPIRES: August 31, 2017



PRINCE WILLIAM COUNTY, VA
Notes to Schedule of Cash, Cash Items, Investments and Liabilities
MAY 14, 2014

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The *Code of Virginia* § 58.1-3136. Audits of Director of Finances upon termination of office, requires that a turnover audit be performed whenever a Director of Finance leaves office. Notwithstanding any other provision of law, upon the death, resignation, removal, retirement or other termination of a Director of Finance, an audit of all accounts of his office pertaining to state funds shall be performed by the Auditor of Public Accounts at no cost to the county or city. An audit of all such accounts pertaining to local and other funds shall be performed by the Auditor of Public Accounts or an independent certified public accountant, at the option of the local governing body, and the cost thereof shall be paid by such governing body. Audits not performed by the Auditor of Public Accounts shall be performed according to his specifications and a copy of the audit report shall be filed with the Auditor for his approval

The purpose of the turnover audit is to determine the outgoing Director of Finance's accountability and to turn them over to the incoming Director of Finance. The Schedule of Cash, Cash Items, Investments and Liabilities and the accompanying Turnover Receipts were prepared to account for the assets being turned over by the outgoing Director of Finance to the incoming Director of Finance. Accordingly, the schedule and the accompanying receipts are not intended to present the financial position or results of operations of the County of Prince William, Virginia, taken as a whole, in accordance with generally accepted accounting principles.

A. Reporting Entity

The Schedule of Cash, Cash Items, Investments and Liabilities includes all of the assets and liabilities for which the Director of Finance is accountable at the turnover date. This includes funds for both the primary government and the component unit for which the Director of Finance acts as a fiscal agent. This also includes funds where the Director of Finance acts as a custodian of funds that are not part of the local government.

B. Basis of Accounting

The Schedule of Cash, Cash Items, Investments and Liabilities and the accompanying Turnover Receipts are presented using the cash basis of accounting as prescribed by the *Code of Virginia* for Directors of Finance in their capacity as custodian of public funds. Under the cash basis of accounting, revenues are recognized when they are collected rather than when earned and expenditures are recognized when they are paid rather than when incurred. Accordingly, the schedule and the accompanying receipts are not intended to be a presentation in conformity with generally accepted accounting principles.

C. Other Funds Which the Director of Finance Acts as Fiscal Agent or Custodian

The balances of assets for which the Director of Finance acts as fiscal agent or custodian are reported in the turnover receipts include the Police and Fire Supplemental Trust Fund and the Other Post Employment Benefit Trust Fund, Line of Duty Act Fund, and Length of Service Awards Program Fund.

NOTE (2) – DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the *Code of Virginia*, the outgoing Director of Finance's signature on the receipts relieves him or her of the responsibility for the assets listed. The outgoing Director of Finance brings this accounting to the Circuit Court which publishes a Notice of Final Discharge. The court shall then enter an order requiring the Clerk of the Court to publish, once a week, for four successive weeks, in some newspaper to be designated in the order and by posting at the front door of the courthouse of the county, a notice that such Director of Finance will, on the day to be named in the order, move the court to enter an order of final discharge to such Director of Finance.

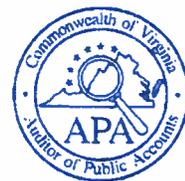


**STEVEN A. SOLOMON
OF THE
COUNTY OF PRINCE WILLIAM**

**REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES**

MAY 14, 2014

**Auditor of Public Accounts
Martha S. Mavredes, CPA**
www.apa.virginia.gov
(804) 225-3350





Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 4, 2014

Michelle L. Attreed
Incoming Director of Finance

Steven A. Solomon
Outgoing Director of Finance

Board of Supervisors
County of Prince William

Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipts of Assets of Steven A. Solomon, Director of Finance of the County of Prince William, at May 14, 2014. All records supporting the amounts in the receipts are the Director of Finance's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Director of Finance Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a Director of Finance leaves office. The examination was performed to determine the accountability of the Director of Finance at May 14, 2014 and to turn over the assets, accounts, and records of the office to Michelle L. Attreed, the newly appointed Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Steven A. Solomon, Director of Finance of the County of Prince William, Virginia turned over to the incoming Director of Finance at May 14, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

**COUNTY OF PRINCE WILLIAM, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At May 14, 2014**

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at the close of business May 14, 2014.

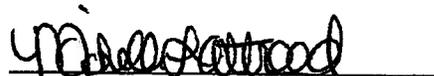
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Share of fees of sheriff and deputies	\$0.00

Total Commonwealth Current Credit Account	<u>\$ 0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance

COUNTY OF PRINCE WILLIAM, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At May 14, 2014

Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at the close of business May 14, 2014.

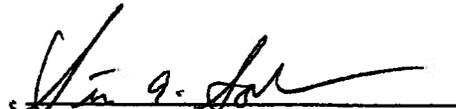
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
State Income Taxes	N/A
 	<hr/>
Total (Exclusive of penalty on past due items)	<u>N/A</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance

Our Promise to YOU

At McGladrey, it's all about understanding our clients -
Your business,
Your aspirations,
Your challenges.
And bringing fresh insights and
tailored expertise to help you succeed.

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