

H. ROBERT MORRISON
of the
CITY OF FALLS CHURCH, VIRGINIA

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

FOR THE PERIOD
JULY 1, 2005 THROUGH JULY 7, 2006

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

August 9, 2006

Alice Casayuran
Incoming Treasurer

H. Robert Morrison
Outgoing Treasurer

City Council
City of Falls Church

Independent Auditor's Report

We have examined the accompanying Schedule of the Treasurer's Accountability to the Commonwealth of H. Robert Morrison, Treasurer of the City of Falls Church, for the period July 1, 2005 through July 7, 2006. All records supporting the amounts in this schedule are the Treasurer'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 Schedule of Treasurer's Accountability 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 treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 31, 2005 and to turn over the assets, accounts, and records of the office to Alice Casayuran, the newly appointed Treasurer.

In our opinion, based on our examination, the schedule referred to above presents fairly, in all material respects, Commonwealth Funds collected and remitted by H. Robert Morrison, Treasurer of the City of Falls Church, Virginia, for the period July 1, 2005 through July 7, 2006, on the cash basis of accounting.

AUDITOR OF PUBLIC ACCOUNTS

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CITY OF FALLS CHURCH
 SCHEDULE OF THE TREASURER'S ACCOUNTABILITY TO THE COMMONWEALTH
 For the Period Ended July 7, 2006

	Balance July 1, 2005	Collections	Remittances	Balance July 7, 2006
2006 Taxes:				
Estimated income taxes	\$ -	\$ 911,757	\$ 911,757	\$ -
2005 Taxes:				
Taxable year income taxes	-	881,473	881,473	-
Estimated income taxes	-	842,705	842,705	-
Other Collections:				
Share of fees of sheriff and deputies	<u>459</u>	<u>8,337</u>	<u>7,521</u>	<u>1,275</u>
Total	<u>\$ 459</u>	<u>\$ 2,644,272</u>	<u>\$ 2,643,456</u>	<u>\$ 1,275</u>

This schedule has been prepared on the cash basis of accounting.

CITY OF FALLS CHURCH

TREASURER

NOTES TO THE SCHEDULE OF ACCOUNTABILITY

FOR THE PERIOD JULY 1, 2005 THROUGH JULY 7, 2006

1. SCHEDULE PRESENTATION

The Schedule of Treasurer's Accountability to the Commonwealth represents the Treasurer's accounting for state taxes and fees collected for the Commonwealth of Virginia. The schedule is prepared on the cash basis of accounting.

2. DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of his account as treasurer to secure final discharge from liability.