

**COUNTY OF GOOCHLAND  
REPORT ON COLLECTIONS  
OF COMMONWEALTH REVENUES  
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT  
FOR THE YEAR ENDED  
JUNE 30, 2010**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 9, 2010

William E. Quarles Jr.  
Chairman  
P. O. Box 10  
Goochland, VA 23063

County of Goochland

Dear Mr. Quarles:

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, 2010. 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 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 Commissioner of the Revenue did not maintain sufficient internal control over state funds as described below.

## Revise Method of Acknowledging Payments Received with Tax Returns

The Commissioner of the Revenue used a manual cash receipt book from July, 2009 through April, 2010 to provide taxpayers a receipt when receiving a tax return and a taxpayer requested a receipt. This makes it appear the Commissioner is performing certain collections and other duties, which the Treasurer and the Virginia Department of Taxation actually perform. While we commend the Commissioner for wanting to assist taxpayers, the use of a manual receipt book is not the best method.

The Commissioner should stop issuing manual cash receipts. If a taxpayer wants a receipt, the Commissioner should send these taxpayers to the Treasurer's office. If the taxpayer wants some acknowledgement of the receipt of their return, the Commissioner should use another means of providing that information.

We discussed this comment with the Commissioner of the Revenue on September 10, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:shs

cc: Rebecca Dickson, County Administrator  
Brenda S. Grubbs, Treasurer  
Jean S. Bryant, Commissioner of the Revenue  
James L. Agnew, Sheriff



***Commissioner of the Revenue***

***PO Box 60***

***Goochland, VA 23063***

***(804) 556-5807 Fax (804) 556-2483***

***TDD Dial 711 for Va Relay***

***Jean S. Bryant, Commissioner***

***Kimberly S. Cross, Chief Deputy Jennifer N. Brown, Deputy II Valerie C. Hawk, Dep.***

September 10, 2010

Mr. Walter Kucharski  
Auditor of Public Accounts  
PO Box 1295  
Richmond VA 23218

Dear Mr. Kucharski:

The following corrective action has been taken by this office as a result of the findings of the Auditor of Public Accounts.

When a taxpayer pays in cash for state taxes the taxpayer with the cash is taken directly to the Treasurer's office with a transmittal form. The cash is left with the Treasurer and a copy of the signed and stamped transmittal is given to the taxpayer and a second copy is brought back to the Commissioner's office to put with the return for processing and posting to the Treasurer. The Treasurer's office will then keep the copy of the transmittal once they log the payment into their system. I have written a State Income Tax Cash Receipt policy and distributed to each of my staff members informing them of the process outlined above. The use of cash receipts has been eliminated for state taxes.

Thank you for your time and advice in the handling of this matter.

Sincerely,

*Jean S. Bryant*

Jean S. Bryant

1800 Sandy Hook Road Room 230  
Goochland VA 23063