



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 30, 2018

Ruth Larson
Board Chairwoman
P. O. Box 8784
Williamsburg, VA 23187

County of James City

Dear Ms. Larson:

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, 2018. 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 Treasurer did not comply with state laws and regulations as described below.

Promptly Remit State Collections

Repeat: No

The Treasurer did not remit state income tax and estimated tax payments to the Commonwealth timely. These delayed deposits occurred on numerous days throughout the audit period due to changes in staffing. Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt. The Treasurer should deposit state income tax payments in accordance with the Code of Virginia. We discussed this comment with the Treasurer on August 29, 2018 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:clj

cc: Bill Porter, Interim County Administrator
Jennifer Tomes, Treasurer
Richard W. Bradshaw, Commissioner of the Revenue
Robert J. Deeds, Sheriff