



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 21, 2018

Richard Granger
Board Chairman
10459 Courthouse Dr., #200
King George, VA 22485

County of King George

Dear Mr. Granger:

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 maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Promptly Report Uncollected Balances

Repeat: No

The Treasurer has not reported 2015 and 2016 state income tax uncollected balances to the Department of Taxation (Tax). Treasurers who process state income tax returns must report yearly to Tax the total amount of unpaid taxes for returns they accepted and processed locally. The Treasurer should promptly report state income tax uncollected balances to Tax as required.

We discussed this comment with the Treasurer on September 20, 2018 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

Richard Granger, Board Chairman
September 21, 2018
Page 2

cc: Neiman C. Young, Ph.D., County Administrator
Randy R. Jones, Treasurer
Judy Hart, Commissioner of the Revenue
Steve F. Dempsey, Sheriff