



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 17, 2021

Ann C. Cupka
Board Chairman
County of King George

Dear Ms. Cupka:

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, 2021. 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 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 Remit and Reconcile State Collections

Repeat: Yes (first issued in 2020 as Promptly Remit, Report, and Reconcile State Collections)

The Treasurer did not remit Sheriff's fees twice each week, or once each week when collections are less than \$5,000, and state income taxes within one banking day as required by Code of Virginia § 2.2-806. Sheriff's fees and state income and estimated tax payments, totaling \$7,797, were collected during the audit period but not remitted. Additionally, the Treasurer did not certify the Confirmation of Locality Reconciliation for eight months. The Department of Accounts provides monthly reports of taxes assessed and funds remitted to the Commonwealth which the Treasurer must reconcile to his internal accounting records of assessments, collections, and uncollected balances. The Treasurer must certify these reconciliations in accordance with Code of Virginia § 58.1-3168.

The Treasurer should remit state collections in accordance with the Code of Virginia and reconcile assessments, collections, and uncollected balances to the Commonwealth's reports on a monthly basis. Proper procedures will ensure timely remittance of state funds and complete and accurate recording of tax assessments and collections.

Ann C. Cupka, Board Chairman

August 17, 2021

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We discussed this comment with the Treasurer on August 17, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw

Auditor of Public Accounts

SAH: clj

cc: Travis Quesenberry, Interim County Administrator
Randy R. Jones, Treasurer
Judy Hart, Commissioner of the Revenue
Chris Giles, Sheriff