



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 19, 2019

Jim Icenhour
Board Chairman
County of James City

Dear Mr. Icenhour:

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, 2019. 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 Sheriff's Fees

Repeat: No

The Treasurer delayed sending Sheriff's fees to the Commonwealth. During the audit we noted that \$4,188 of Sheriff's fees received in July 2018, August 2018, and September 2018 had not been remitted to the state. Section 2.2 806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should immediately remit the \$4,188 in fees to the Commonwealth and, going forward, should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on September 19, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

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