



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 11, 2019

Jeffrey Bueche  
Board Chairman  
County of King George

Dear Mr. Bueche:

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 Report Uncollected Balances**

**Repeat:** Yes (first issued in fiscal year 2018)

The Treasurer has not reported 2015, 2016, and 2017 state income tax uncollected balances to the Department of Taxation. Treasurers who process state income tax returns must report yearly to the Virginia Department of Taxation (Taxation) the total amount of unpaid taxes for returns they accepted and processed locally. The Treasurer should promptly report state income tax uncollected balances to Taxation as required.

We discussed this comment with the Treasurer on October 8, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes  
Auditor of Public Accounts

MSM:vks

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