



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 23, 2020

Susan Seward
Board Chairman
County of Sussex

Dear Ms. Seward:

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, 2020. 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

Promptly Remit State Tax Collections

Repeat: No

The Commissioner of the Revenue did not remit state tax collections to the local Treasurer within two banking days of receipt as required by § 58.1-307 of the Code of Virginia. We noted three of six items tested were not remitted to the Treasurer for up to five days. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

We discussed this comment with the Commissioner of the Revenue on October 23, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM:vks

cc: Richard Douglas, County Administrator
Deste J. Cox, Treasurer
Ellen G. Boone, Commissioner of the Revenue
Ernest Giles, Sr., Sheriff