



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 28, 2016

Dennis G. Witt
Chairman
1152 Golf Course Road
Halifax, VA 24558

County of Halifax

Dear Mr. Witt:

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, 2016. 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 to the Treasurer

The Commissioner of the Revenue did not remit state tax collections to the Treasurer within two banking days of receipt as required by Section 58.1-307(B) of the Code of Virginia. We noted delays of up to 12 business days during the time surrounding the tax deadline. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

Dennis G. Witt, Chairman
September 28, 2016
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We discussed this comment with the Commissioner of the Revenue on September 28, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: James M. Halasz, County Administrator
Ruth Ann S. Oakes, Treasurer
Brenda Powell, Commissioner of the Revenue
Fred S. Clark, Sheriff