



# Commonwealth of Virginia

## Auditor of Public Accounts

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 15, 2013

Dallas O. Jones  
Board Chairman  
7427 Southampton Parkway  
Drewryville, VA 23844

County of Southampton

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2013. 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, Sheriff, and Commonwealth's Attorney 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 as described below.

### Perform Monthly Reconciliations

The Treasurer did not perform adequate monthly reconciliations of the accounting records to the Commonwealth Accounting and Reporting System (CARS) reports provided by the Department of Accounts. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances to CARS on a monthly basis as required by Section 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

We discussed this comment with the Treasurer on November 13, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

A handwritten signature in black ink, reading "Martha S. Mavredes".

Auditor of Public Accounts

MSM:kwv

cc: Michael Johnson, County Administrator  
David K. Britt, Treasurer  
Amy B. Carr, Commissioner of the Revenue  
J.B. Stutts, Sheriff  
Eric A. Cooke, Commonwealth's Attorney