



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 10, 2020

Wayne H. Jessie, Sr.  
Board Chairman  
County of Middlesex

Dear Mr. Jessie:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2020. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2020 through 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 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 Sheriff did not comply with state laws and regulations as described below.

## **Remit Collections Timely**

Repeat: No

The Sheriff did not remit collections to the Treasurer timely. Code of Virginia § 15.2-1609.3B requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should ensure all collections are remitted to the Treasurer within the time frame prescribed by statute.

The Treasurer did not comply with state laws and regulations as described below.

## **Promptly Remit State Collections**

Repeat: No

The Treasurer did not remit state income tax payments to the Commonwealth timely. Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit state income tax payments within one

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banking day of receipt. The Treasurer should deposit state income tax payments in accordance with the Code of Virginia.

We discussed these comments with both the Sheriff and the Treasurer on August 6, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes  
Auditor of Public Accounts

MSM: clj

cc: Matthew Walker, County Administrator  
Kathy Thrift, Treasurer  
E. Mae Burke, Commissioner of the Revenue  
David P. Bushey, Sheriff