



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 31, 2013

W.R. Davis, Jr.
Board Chairman
P.O. Box 150
New Kent, VA 23124

County of New Kent

Dear Mr. Davis:

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, 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, 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 maintain sufficient internal control over state funds and comply with state laws and regulations as described below.

Remit Sheriff Fees Promptly

The Treasurer did not remit sheriff fees totaling \$1,302 to the Commonwealth for over nine months. Section 2.2-806(B) of the Code of Virginia requires treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should promptly remit sheriff fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on October 17, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Rodney A. Hathaway, County Administrator
Norma C. Holmes, Treasurer
Laura M. Ecimovic, Commissioner of the Revenue
F. W. Howard, Jr., Sheriff