



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 25, 2015

Richard Hubbard
Board Chairman
P.O. Box 66
Eastville, VA 23347

County of Northampton

Dear Mr. Hubbard:

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, 2015. 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 as described below.

Properly Remit Sheriff's Fees - New

The Treasurer did not retain the correct amount of Sheriff's fees payable to the locality during the audit period as required by Section 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer not remitting \$247 in Sheriff's fees to the Commonwealth. The Treasurer should remit the additional \$247 to the Commonwealth during fiscal year 2016 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Richard Hubbard, Board Chairman
August 25, 2015
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We discussed this comment with the Treasurer on August 21, 2015 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Katherine H. Nunez, County Administrator
Cynthia S. Bradford, Treasurer
Anne G. Sayers, Commissioner of the Revenue
David L. Doughty Jr., Sheriff