



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

November 19, 2010

Doris H. Morris  
Chairman  
767 Devils Three Jump Road  
Little Plymouth, VA 23091

County of King and Queen

Dear Ms. Morris:

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, 2010. 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 follow proper procedures for processing State Tax Returns electronically for Tax Year 2009.

## Properly Control Access

The Department of Taxation requires the Commissioner of the Revenue to set a separate unique password for each return entered into its automated system through its website, however, the Commissioner of the Revenue and her staff use the same password for all tax returns. The Commissioner of the Revenue should follow the procedures established by Taxation and set up unique passwords for each return filed and not share passwords within her office.

We discussed this comment with the Commissioner of the Revenue on November 10, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Thomas J. Swartzwelder, County Administrator  
Irene B. Longest, Treasurer  
Helen H. Longest, Commissioner of the Revenue  
John C. Charboneau, Sheriff