



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 28, 2019

Margaret H. Davis
Board Chairman
County of Essex

Dear Ms. 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, 2019. 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.

Promptly Remit Sheriff's Fees

Repeat: No

The Sheriff delayed remitting sheriff's fees to the Treasurer for up to 11 days. We noted delays in six out of 12 months tested. 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 the statute.

Review Monthly Bank Reconciliations

Repeat: No

The Sheriff does not review the monthly reconciliations of the sheriff's fee account. Reconciliations are an essential control to ensure the proper accounting for funds and timely correction of errors. Further, a supervisory review is the most effective control to ensure the reconciliation is complete and accurate. The Sheriff should ensure the bank account is reconciled and that the reconciliation is reviewed monthly.

Margaret H. Davis, Board Chairman
August 28, 2019
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We discussed these comments with the Sheriff on August 23, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

cc: Michael Lombardo, County Administrator
Betty A. Davis, Treasurer
Thomas M. Blackwell, Commissioner of the Revenue
Walter Holmes, Sheriff