



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 19, 2019

Paul Freiling  
Mayor  
City of Williamsburg

Dear Mr. Freiling:

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 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 comply with state laws and regulations as described below.

## **Promptly Remit State Collections**

Repeat: No

The Treasurer did not remit state income tax and estimated tax payments to the Commonwealth timely. These delayed deposits occurred on numerous days throughout fiscal year 2019 due to procedural changes in the Treasurer's office. Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt. The Treasurer should deposit state income tax payments in accordance with the Code of Virginia

We discussed this comment with the Treasurer on September 19, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Andrew O. Trivette, City Manager  
Jennifer Tomes, Treasurer  
Lara M. S. Overy, Commissioner of the Revenue  
Robert J. Deeds, Sheriff