



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 24, 2020

Charlie A. Watts II
Board Chairman
County of Campbell

Dear Mr. Watts:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2020. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2020 through June 30, 2020. 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.

Perform Monthly Reconciliations

Repeat: No

The Treasurer did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances to the Commonwealth's reports on a monthly basis as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

The Commissioner of the Revenue did not maintain sufficient internal control over state funds as described below.

Charlie A. Watts II, Board Chairman

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Properly Report Assessments

Repeat: No

The Commissioner of the Revenue did not report the 2019 state income tax assessments for February 2020 to the Department of Taxation (Taxation) until August 2020. Commissioners of the Revenue who process state income tax returns must report monthly to Taxation the total amount of returns and payments they accept and process locally. The Commissioner should promptly report state income tax assessments to Taxation as required.

We discussed these comments with the Treasurer and Commissioner of the Revenue on August 20, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM:vks

cc: Frank J. Rogers, County Administrator
Sheila M. Smith, Treasurer
Calvin C. Massie, Jr., Commissioner of the Revenue
Winston W. Clark III, Sheriff