



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 15, 2020

Franklin D. Harris  
Board Chairman  
County of Amelia

Dear Mr. Harris:

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, 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.

## **Promptly Remit Sheriff Fees**

**Repeat:** No

The Treasurer did not remit \$231 in Sheriff's fees collected in December 2019 to the Commonwealth. Section 2.2-806 of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should immediately remit the fees noted above to the Commonwealth and, going forward, should promptly remit Sheriff's fees as required by the Code of Virginia.

Franklin D. Harris  
Board Chairman  
September 15, 2020  
Page Two

We discussed this comment with the Treasurer on September 14, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes  
Auditor of Public Accounts

MSM:vks

cc: A. Taylor Harvie III, County Administrator  
Stephanie G. Coleman, Treasurer  
Laura M. Walsh, Commissioner of the Revenue  
Ricky L. Walker, Sheriff