



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 8, 2019

Ronald L. Jett
Board Chairman
County of Northumberland

Dear Mr. Jett:

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 payments to the Commonwealth timely. 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.

The Sheriff did not comply with state laws and regulations as described below.

Promptly Deposit Sheriff's Fees

Repeat: No

The Sheriff delayed depositing Sheriff's fees into an official bank account for up to seven days after receipt. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections into the Sheriff's official bank account either weekly or when collections exceed \$200.

Ronald L. Jett, Board Chairman

October 8, 2019

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We discussed these comments with both the Treasurer and the Sheriff on October 4, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:

cc: E. Luttrell Tadlock, County Administrator
Ellen B. Kirby, Treasurer
Todd E. Thomas, Commissioner of the Revenue
James R. Lyons, Sheriff