



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 25, 2016

Timothy McLaughlin
Board Chairman
P. O. Box 99
Spotsylvania, VA 22553

County of Spotsylvania

Dear Mr. McLaughlin:

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, 2016. 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 Commissioner of the Revenue did not comply with state laws and regulations as described below.

Promptly Remit State Tax Collections

The Commissioner of Revenue delayed remitting state tax collections to the Treasurer for up to 27 days. Section 58.1-307 of the Code of Virginia requires the Commissioner to remit payments to the Treasurer within two banking days of receipt. The Commissioner of Revenue should remit all state tax collections as required by the Code of Virginia.

We discussed this comment with the Commissioner of the Revenue on October 25, 2016, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Mark Taylor, County Administrator
Larry K. Pritchett, Treasurer
Deborah F. Williams, Commissioner of the Revenue
Roger L. Harris, Sheriff