November 22, 2019

Donald L. Hart, Jr.
Board Chairman
County of Accomack

Dear Mr. Hart:

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 maintain sufficient internal control over state funds as described below.

**Properly Remit Sheriff’s Fees**
**Repeat:** No

The Treasurer did not retain the correct amount of Sheriff’s fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of $1,606 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2020 and ensure proper accounting for Sheriff’s fees in the future, as this will ensure compliance with Code of Virginia requirements.

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

**Promptly Remit State Tax Collections**
**Repeat:** No

The Commissioner of Revenue delayed remitting state tax collections to the Treasurer for up to three days. Section 58.1-307(B) 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 Treasurer and Commissioner of Revenue on November 21 and 22, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM:vks

cc:  Michael T. Mason, County Administrator
     Dana T. Bundick, Treasurer
     Deborah T. Midgett, Commissioner of the Revenue
     Todd E. Godwin, Sheriff