



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

September 18, 2007

Steven R. Taylor
Mayor
300 N. Main St.
Hopewell, VA 23860

Dear Mr. Taylor:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Hopewell for the year ended June 30, 2007. 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 constitutional officers 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 Sheriff did not maintain sufficient internal control over state funds as described below.

Properly Manage Sheriff's Fees

The Sheriff did not issue receipts for \$111 his office collected in May 2007, and inappropriately issued in June 2007 a receipt for a \$100 donation not related to the Sheriff's Office. Additionally, the Sheriff is using a receipt book with unnumbered receipts.

The Sheriff should only use his official receipt book for civil processes and Sheriff's sales. The Sheriff should follow the accounting practices for civil fees as outlined in the Virginia Sheriffs' Accounting Manual page 11-4 that states, "Prepare an official prenumbered receipt for all funds collected by the Sheriff and his employees".

The Sheriff delayed sending May 2007 sheriff's fees totaling \$285 to the City Treasurer until July 2007. Section 15.2-1609.3 of the Code of Virginia requires the Sheriff to remit fees to the City Treasurer on or before the tenth of the month following collections. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia. Although we acknowledge that the Sheriff's

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Administrative Assistant had been ill for a portion of the time involved, the Sheriff should have trained appropriate back up staff to be available to take over her job duties.

We discussed this comment with the Sheriff on September 13, 2007, and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Edwin C. Daley, City Manager
Teresa Batton, Treasurer
Debra K. Reason, Commissioner of the Revenue
Greg Anderson, Sheriff