



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 14, 2005

Vanessa Justice
Mayor
300 N. Main St.
Hopewell, VA 23860

Dear Ms. Justice:

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, 2005. 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 Treasurer did not maintain sufficient internal control over state funds as described below.

Remit Sheriff's Fees Promptly

The Treasurer delayed transferring sheriff's fees to the Treasurer of Virginia on six of the 31 days tested for up to 40 business days. Section 2.2-806B of the Code of Virginia requires treasurers to remit fees twice each week, or weekly when collections are less than \$5,000. The Treasurer should comply with the requirements of the Code of Virginia.

We discussed this comment with the Treasurer on September 12, 2005 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Alan Archer, City Manager
Teresa Batton, Treasurer
Debra K. Reason, Commissioner of the Revenue
Paula Wyatt, Sheriff