



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 28, 2021

Patience Bennett  
Mayor  
City of Hopewell

Dear Ms. Bennett:

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, 2021. 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 Tax Payments**

**Repeat: No**

The Treasurer did not remit state income tax payments to the Commonwealth timely. Two out of ten payments we tested were delayed by up to two days. 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 Treasurer has taken corrective action to remediate the internal control finding that we reported in the previous audit.

We discussed this finding with the Treasurer on October 28, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

SAH:vks

cc: John M. Altman, Jr., City Manager  
Joan Gosier, Treasurer  
Debra K. Reason, Commissioner of the Revenue  
Steve Kephart, Sheriff