Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 12, 2025

Michele DeWitt
Interim Commissioner of the Revenue

David Hardin
Sheriff

Jennifer Tomes
Treasurer

Locality: City of Williamsburg

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the City of Williamsburg for the year ended June 30, 2025. 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable laws and regulations. We limited our work to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality, and these firms issue separate reports on the results of their audits.

The Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Properly Remit Sheriff's Fees
Repeat: Yes, (First issued in 2024)

The Treasurer did not remit the correct amount of Sheriff's fees due to the Commonwealth 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 $357 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2026 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this finding with the Treasurer on October 31, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Douglas Pons, Mayor
Andrew Trivette, City Manager
Aaron Hawkins, Managing Director
Robinson, Farmer, Cox Associates