Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 1, 2025

Debra Reason
Commissioner of the Revenue

Travis Stanley
Sheriff

Shannon Foskey
Treasurer

Locality: City of Hopewell

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the City of Hopewell 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.

Perform Monthly Reconciliations
Repeat: No

During the audit period, the Treasurer did not reconcile the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of information. The Treasurer should reconcile assessments, collections, and uncollected balances per the

locality's financial system to the Commonwealth's reports monthly as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper reconciliation procedures will ensure complete and accurate recording of tax assessments and collections.

Promptly Remit Sheriff's Fees
Repeat: No

The Treasurer did not promptly remit Sheriff's fees to the Commonwealth. We noted delays of up to 27 days for collections totaling $9,805. Section 2.2-806 of the Code of Virginia requires Treasurers to remit Sheriff's fees weekly or twice each week when collections exceed $5,000. The Treasurer should promptly remit Sheriff's fees in accordance with the Code of Virginia.

We discussed these findings with the Treasurer on September 22, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Johnny Partin, Mayor
Michael Rogers, Interim City Manager
Aaron Hawkins, Managing Director
Robinson, Farmer, Cox Associates