



SHANNON FOSKEY, TREASURER
FOR THE
CITY OF HOPEWELL

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF DECEMBER 31, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



–TABLE OF CONTENTS–

Pages

TURNOVER REPORT 1

SCHEDULES:

Schedule of Unremitted Commonwealth Collections at December 31, 2025 2

Schedule of Uncollected State Taxes at December 31, 2025 3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 20, 2026

Jason Yancey
Incoming Treasurer

Shannon Foskey
Outgoing Treasurer

City of Hopewell

We have performed procedures necessary to determine the accountability for Commonwealth collections of Shannon Foskey, outgoing Treasurer of the City of Hopewell, at December 31, 2025, and prepared the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes. All records supporting the amounts in the Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes are the outgoing Treasurer's responsibility.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The purpose of the procedures we performed was to determine the accountability of the outgoing treasurer at December 31, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Jason Yancey, the newly-elected Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since June 30, 2025, which is the ending date of our last engagement. The amounts in the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes were obtained and substantiated using documentation the outgoing treasurer provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

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

CITY OF HOPEWELL, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
At December 31, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at December 31, 2025. Shannon Foskey, outgoing Treasurer of City of Hopewell, Virginia, certifies the accuracy of the following information and Jason Yancey, incoming Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

<u>Unremitted Commonwealth Collections</u>	<u>Balance</u>
Estimated State Income Taxes	\$ 0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	<u>\$ 0.00</u>
 Total Unremitted Commonwealth Collections	 <u>\$ 0.00</u>

Signed and Witnessed:

unavailable

Shannon Foskey, Outgoing Treasurer

signature on file

Tracy Vaughan, Witness (Auditor)

Acknowledged Receipt:

signature on file

Jason Yancey, Incoming Treasurer

CITY OF HOPEWELL, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
At December 31, 2025

The following schedule presents the uncollected state income tax balance that exists on December 31, 2025. Shannon Foskey, outgoing Treasurer of City of Hopewell, Virginia, certifies the accuracy of the following information and Jason Yancey, incoming Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

<u>Year</u>	<u>Base Tax</u>
2024 State Income Tax Uncollected Balance	<u>\$ 3,982</u>
Total (Exclusive of penalty on past due items)	<u>\$ 3,982</u>

Signed and Witnessed:

unavailable
Shannon Foskey, Outgoing Treasurer

signature on file
Tracy Vaughan, Witness (Auditor)

Acknowledged Receipt:

signature on file
Jason Yancey, Incoming Treasurer