



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 13, 2022

Patience Bennett  
Mayor

City of Hopewell

Dear Ms. Bennett:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2022. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2022, through June 30, 2022. 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.

### **Properly Remit Sheriff's Fees**

Repeat: No

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality 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 \$1,219 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2023 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 September 8, 2022, and we acknowledge the cooperation extended to us during this review.

Patience Bennett, Mayor  
September 13, 2022  
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The Treasurer has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LH: clj

cc: Dr. Concetta Manker, Acting City Manager  
Shannon Foskey, Treasurer  
Debra K. Reason, Commissioner of the Revenue  
Travis L. Stanley, Sheriff  
David E. Foley, Member  
Robinson, Farmer, Cox Associates