



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 24, 2025

Karen Bever  
Commissioner of the Revenue

Karen Bowden  
Sheriff

Chris Snead  
Treasurer

Locality: City of Hampton

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the City of Hampton 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 Sheriff did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

### **Remit Sheriff's Fees Timely**

**Repeat:** No

The Sheriff did not remit collections to the Treasurer timely. We noted delays up to one month for three of 12 (25%) remittances tested. Section 15.2-1609.3 of the Code of Virginia requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should remit all sheriff's fees to the Treasurer within the time frame prescribed by statute.

Karen Bever, Commissioner of the Revenue  
Karen Bowden, Sheriff  
Chris Snead, Treasurer  
September 24, 2025  
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We discussed this finding with the Sheriff on August 27, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Jimmy Gray, Mayor  
Mary Bunting, City Manager  
Laura Harden, Director  
Cherry Bekaert, LLP