

Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

September 15, 2008

Annie Mickens Mayor 135 North Union Street Petersburg, VA 23803

City of Petersburg

Dear Ms. Mickens:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated and for the year ended June 30, 2008. 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 constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: B. David Canada, City Manager

Carole S. Matthews, Treasurer

Mary C. Massey, Commissioner of the Revenue

Vanessa Crawford, Sheriff