

Commonwealth of Birginia

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

Walter J. Kucharski, Auditor

October 16, 2007

Annie M. Mickens Mayor 135 N. Union Street Petersburg, VA 23803

Dear Ms. Mickens:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Petersburg for the year ended June 30, 2007. 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:clj

cc: B. David Canada, City Manager Carole S. Matthews, Treasurer Mary C. Massey, Commissioner of the Revenue Vanessa Crawford, Sheriff