



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 7, 2005

Joe S. Frank
Mayor
City Hall Bldg. 2400 Washington Ave.
Newport News, VA 23607

Dear Mr. Frank:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Newport News for the year ended June 30, 2005. 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: Edgar E. Maroney, City Manager
Marty G. Eubank, Treasurer
Charles D. Crowson, Jr., Commissioner of the Revenue
Charles E. Moore, Sheriff