



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 18, 2013

Thomas H. Sibold, Jr.
Mayor
333 West Locust Street
Covington, VA 24426

City of Covington

Dear Mr. Sibold:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Commissioner of the Revenue of the locality indicated for the year ended June 30, 2013. 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

MSM: vlb

cc: Joseph B. Broughman, City Manager
Eunice D Clark, Treasurer
Cathy M Kimberlin, Commissioner of the Revenue