

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

September 12, 2006

Steven R. Taylor Mayor 300 N. Main St. Hopewell, VA 23860

Dear Mr. Taylor:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Hopewell for the year ended June 30, 2006. 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: Alan Archer, City Manager

Teresa Batton, Treasurer

Debra K. Reason, Commissioner of the Revenue

Greg Anderson, Sheriff