



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 29, 2018

John L. Rowe, Jr.
Mayor
801 Crawford Street
Portsmouth, VA 23704

City of Portsmouth

Dear Mr. Rowe:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the period January 1, 2018 through June 30, 2018. 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:vks

cc: Dr. L. Pettis Patton, City Manager
Paige D. Cherry, Treasurer
Franklin D. Edmondson, Commissioner of the Revenue
Michael A. Moore, Sheriff