



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 14, 2016

Gregory Kochuba  
Mayor  
P.O. Box 3401 - 201 James Ave.  
Colonial Heights, VA 23834

City of Colonial Heights

Dear Mr. Kochuba:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2016. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period February 1, 2016 through June 30, 2016. 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: rnr

cc: William Johnson, Acting City Manager  
Harriet M. Frenier, Treasurer  
Bill Feasenmyer, Commissioner of the Revenue  
Todd Wilson, Sheriff