



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

September 28, 2009

Molly Joseph Ward
Mayor
22 Lincoln Street, 8th Floor
Hampton, VA 23669

City of Hampton

Dear Ms. Ward:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2009. 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: Jim Oliver, Interim City Manager
Robert S. Williams, Treasurer
Ross A. Mugler, Commissioner of the Revenue
B.J. Roberts, Sheriff