



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 27, 2010

Christina J. Luman Bailey
Mayor
300 N. Main St.
Hopewell, VA 23860

City of Hopewell

Dear Ms. Bailey:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2010. 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:kstl

cc: Edwin C. Daley, City Manager
Teresa Batton, Treasurer
Debra K. Reason, Commissioner of the Revenue
Greg Anderson, Sheriff