



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 4, 2015

Cherry Bekaert LLP  
222 Central Park Avenue, Suite 1400  
Virginia Beach, Virginia 23462

We have reviewed the working papers for the audit supporting the reports of the City of Portsmouth, Virginia, which includes the City of Portsmouth Public Schools, for the year ended June 30, 2014. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- D. the annual financial reports comply with generally accepted accounting principles for governmental entities; and
- E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2014 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audit of the City of Portsmouth, Virginia, and did not extend to any other engagements performed by your firm.

We found that for the audit of the City of Portsmouth, Virginia, for the year ended June 30, 2014, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiencies, or fail. Cherry Bekaert LLP has received a review rating of pass.

Cherry Bekaert LLP  
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This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Martha S. Mavredes  
Auditor of Public Accounts

cc: City of Portsmouth  
City of Portsmouth Public Schools  
Virginia Board of Accountancy  
Virginia Society of Certified Public Accountants