



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 13, 2006

Gordon C. Helsel, Jr.
Mayor
710 Poquoson Avenue
Poquoson, VA 23662

Dear Mr. Helsel:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Commissioner of the Revenue of the City of Poquoson for the year ended June 30, 2006. 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: Charles Burgess, Jr., City Manager
Lisa Dessoffy, Director of Finance
Graham P. Wilson, Commissioner of the Revenue