



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 10, 2008

Paul D. Fraim
Mayor
150 Boush Street, Suite 601
Norfolk, VA 23510

City of Norfolk

Dear Mr. Fraim:

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, 2008. 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: Regina V. K. Williams, City Manager
Thomas W. Moss, Jr., Treasurer
Sharon M. McDonald, Commissioner of the Revenue
Robert J. McCabe, Sheriff