



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 9, 2019

PBMares, LLP
558 South Main Street
Harrisonburg, Virginia 22801

We have reviewed the working papers for the audit of the Hampton Roads Transportation Accountability Commission for the year ended June 30, 2018. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Authorities, Boards, and Commissions, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States; and
- C. the annual financial reports comply with generally accepted accounting principles for governmental entities.

We conducted our review in accordance with the 2018 Quality Control Review Program for Audits of Local Governments and Commonwealth Entities, developed by the Auditor of Public Accounts. The review was limited to the audit of the Hampton Roads Transportation Accountability Commission, and did not extend to any other engagements performed by your firm.

We found that for the audit of Hampton Roads Transportation Accountability Commission, for the year ended June 30, 2018, the working papers appropriately supported the requirements listed in A through C above. Firms can receive a rating of pass, pass with deficiencies, or fail. PBMares, LLP has received a review rating of pass.

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: Hampton Roads Transportation Accountability Commission
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants