



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 7, 2005

James W. Holley III
Mayor
801 Crawford Street
Portsmouth, VA 23704

Dear Dr. Holley:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Portsmouth for the year ended June 30, 2005. 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: James B. Oliver Jr., City Manager
James L Williams, Treasurer
A. James Fillion, Commissioner of the Revenue
Gary W. Waters, Sheriff