



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 27, 2018

Kenneth Cooper Alexander  
Mayor  
810 Union Street, Suite 1001  
Norfolk, VA 23510

City of Norfolk

Dear Mr. Alexander:

We have reviewed the Commonwealth collections and remittances of the Sheriff of the locality indicated for the year ended June 30, 2018. We also reviewed the Commonwealth collections and remittances of the Treasurer and Commissioner of the Revenue of the locality indicated, for the period January 1, 2018 through June 30, 2018. 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

MSM: clj

cc: Douglas L. Smith, City Manager  
Daun Hester, Treasurer  
C. Evans Poston, Jr., Commissioner of the Revenue  
Joe Baron, Sheriff