Presentation to City Council

City of Hampton, Virginia

December 12, 2018





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Engagement Services

Engagement Services

- You have engaged us to provide the following:
 - An audit of the City's FY 2018 financial statements
 - A compliance audit of the:
 - City's compliance with the Auditor of Public Accounts' (APA) Specifications for Audits of Counties, Cities and Towns
 - City's major federal programs' compliance with the Uniform Grant Guidance (Single Audit)

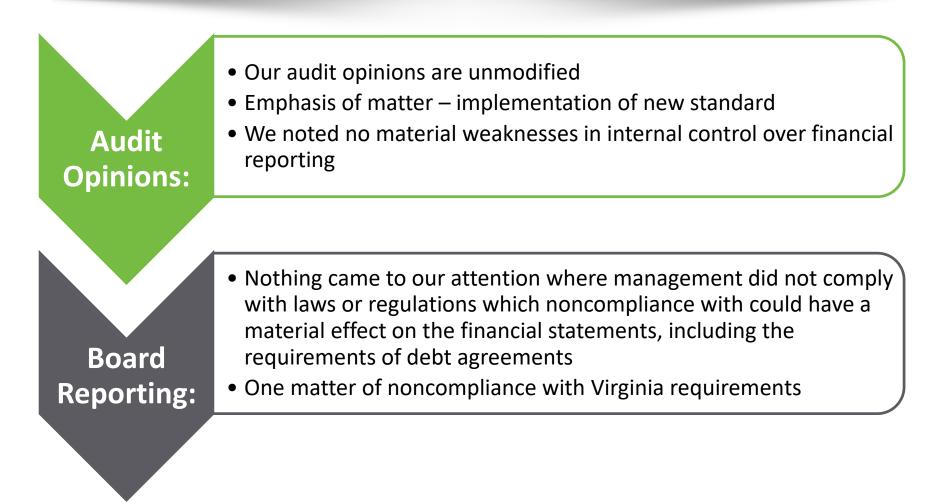


Continuous Communication



Overall Audit Results

Service Deliverables





Accounting Policies

- Change in accounting policies the application of existing policies was not changed during 2018
- The City implemented GASB Standard No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

Management Judgement and Accounting Estimates

- Allowance for doubtful accounts on taxes receivable
- Actuarially computed pension and OPEB liabilities
- Depreciation expense

Audit Adjustments and Uncorrected Misstatements

• There were no uncorrected misstatements or material audit adjustments during the audit



Disagreements with Management

• There were none noted during fieldwork

Difficulties Encountered in Performing the Audit

• We encountered no difficulties in performing the audit

Consultation with Other Accountants

• We are not aware of any



Material Client Communications

• Management representation letter was provided on December 6, 2018

Independence

• We are not aware of any relationship that we believe, based on current authoritative guidance, would impair our independence

Other Matters

- We applied limited procedures to the Management's Discussion and Analysis ("MD&A") and other Required Supplementary Information – no opinion
- We applied certain additional procedures to Other Supplementary Information "in relation to" opinion



Your Guide Forward

