



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 13, 2005

L. Douglas Wilder
Mayor
900 East Broad Street, Room 201
Richmond, VA 23219

Dear Mr. Wilder:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Richmond 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: William E. Harrell, Chief Administrative Officer
Eunice Wilder, Treasurer
Andrew T. Rountree, Director of Finance
Michelle B. Mitchell, Sheriff