

Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

November 8, 2012

Shaun V. Kenney Chairman 5289 Venable Road Kents Store, VA 23084

County of Fluvanna

Dear Mr. Kenney:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated for the year ended June 30, 2012. 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: Steven M. Nichols, County Administrator

Linda H. Lenherr, Treasurer Ryant L. Washington, Sheriff

www.apa.virginia.gov (804) 225-3350