



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 3, 2014

Patricia S. Obannon
Chairman
P. O. Box 90775
Henrico, VA 23273

County of Henrico

Dear Mrs. Obannon:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and the Sheriff of the locality indicated for the year ended June 30, 2014. 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: kwv

cc: John A. Vithoulikas, County Manager
Eugene H. Walter, Director of Finance
Michael L. Wade, Sheriff