

**JOHN A. VITHOULKAS, DIRECTOR OF FINANCE
OF THE
COUNTY OF HENRICO**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
APRIL 30, 2012**

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

– TABLE OF CONTENTS –

	<u>Pages</u>
Independent Auditor's Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Director of Finance to Incoming Director of Finance at April 30, 2012	2
Turnover Receipt of Uncollected State Taxes from Outgoing Director of Finance to Incoming Director of Finance at April 30, 2012	3



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 15, 2012

Eugene H. Walter
Incoming Director of Finance

John A. Vithoulikas
Outgoing Director of Finance

Board of Supervisors
County of Henrico

Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipts of Assets of John A. Vithoulikas, Director of Finance of the County of Henrico, at April 30, 2012. All records supporting the amounts in the receipts are the Director of Finance's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Director of Finance Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a Director of Finance serving as Treasurer leaves office. The examination was performed to determine the accountability of the Director of Finance at April 30, 2012 and to turn over the assets, accounts, and records of the office to Eugene H. Walter, the newly appointed Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of John A. Vithoulikas, Director of Finance of the County of Henrico, Virginia turned over to the incoming Director of Finance at April 30, 2012.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv


COUNTY OF HENRICO, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At April 30, 2012

Received of John A. Vithoulikas, Outgoing Director of Finance of the County of Henrico, Virginia, by Eugene H. Walter, Incoming Director of Finance of the County of Henrico, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 2012.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	\$250.00
Total Commonwealth Current Credit Account	<u>\$250.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance

MAY 7 '12 AM 10:55

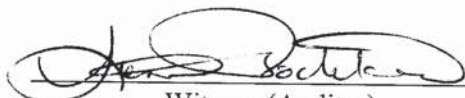
COUNTY OF HENRICO, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At April 30, 2012

Received of John A. Vithoulkas, Outgoing Director of Finance of the County of Henrico, Virginia, by Eugene H. Walter, Incoming Director of Finance of the County of Henrico, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 2012.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
[YEAR] State Income Taxes	\$ 0.00
Total (Exclusive of penalty on past due items)	<u>\$ 0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance

MAY 7 '12 AM 10:55