



# Commonwealth of Virginia

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

September 4, 2008

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

City of Richmond

Dear Mr. Wilder:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated and for the year ended June 30, 2008. 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: Christopher L. Beschler, Acting City Manager  
Eunice Wilder, Treasurer  
Harry Black, Director of Finance  
Clarence T. Woody, Jr., Sheriff