



# Commonwealth of Virginia

## Auditor of Public Accounts

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 7, 2013

Richard W. Glover  
Chairman  
P. O. Box 90775  
Henrico, VA 23273

County of Henrico

Dear Mr. Glover:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2013. 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 Treasurer, Commissioner of the Revenue, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

The Sheriff did not comply with state laws and regulations as described below.

### Promptly Remit Sheriff's Fees

The Sheriff did not remit sheriff's fees collected in August 2012 and March 2013 promptly. Section 15.2-1609.3(B) of the Code of Virginia requires the Sheriff to remit fees to the County Director of Finance on or before the tenth day of the month following collection. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

We discussed this comment with the Sheriff on November 4, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Virgil R. Hazelett, P.E., County Manager  
Eugene H. Walter, Director of Finance  
Michael L. Wade, Sheriff