



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 4, 2016

Tyrone E. Nelson
Chairman
P. O. Box 90775
Henrico, VA 23273

County of Henrico

Dear Mr. Nelson:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Sheriff of the locality indicated for the year ended June 30, 2016. 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 Director of Finance 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 Director of Finance did not maintain sufficient internal control over state funds as described below.

Perform Monthly Reconciliations

The Director of Finance did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth Accounting and Reporting System (CARS) reports. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Director of Finance should reconcile assessments and collections to CARS on a monthly basis as required by Section 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

Tyrone E. Nelson
Chairman
November 4, 2016
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We discussed this comment with the Director of Finance on November 1, 2016, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

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