



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 5, 2009

Dwight Jones
Mayor
900 East Broad Street, Room 201
Richmond, VA 23219

City of Richmond

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Director of Finance, and Sheriff of the locality indicated and for the year ended June 30, 2009. 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: Byron Marshall, Chief Administrative Officer
Eunice Wilder, Treasurer
Harry Black, Director of Finance
Clarence T. Woody, Jr., Sheriff