



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

September 12, 2006

Frank J. Thornton  
Chairman  
P.O. Box 27032  
Richmond, VA 23273

Dear Mr. Thornton:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Sheriff of the County of Henrico for the year ended June 30, 2006. 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: Virgil R. Hazelett, P.E., County Administrator  
Reta R. Busher, Director of Finance  
Michael L. Wade, Sheriff