



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 5, 2009

David A. Kaechele  
Chairman  
P. O. Box 90775  
Henrico, VA 23273

County of Henrico

Dear Mr. Kaechele:

We have reviewed the Commonwealth collections and remittances of the 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: Virgil R. Hazelett, P.E., County Manager  
John A. Vithoukas, Director of Finance  
Michael L. Wade, Sheriff