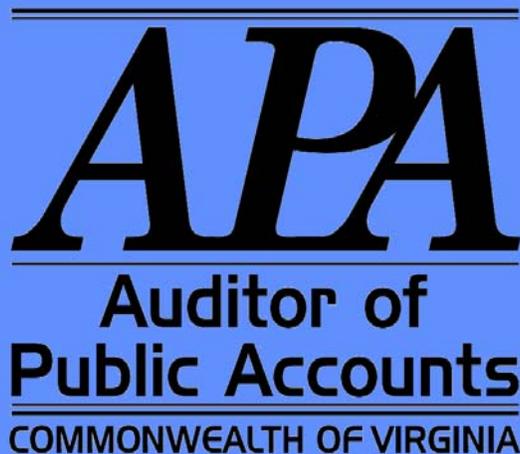


**RETA R. BUSHER, DIRECTOR OF FINANCE**  
**of the**  
**COUNTY OF HENRICO**

**REPORT ON EXAMINATION**  
**of**  
**COMMONWEALTH REVENUES**

**FOR THE PERIOD**  
**JULY 1, 2006 THROUGH SEPTEMBER 1, 2007**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 18, 2007

John A. Vithoulkas  
Incoming Director of Finance

Reta R. Busher  
Outgoing Director of Finance

Board of Supervisors  
County of Henrico

## Independent Auditor's Report

We have examined the accompanying Schedule of the Director of Finance's Accountability to the Commonwealth of Reta R. Busher, Director of Finance of the County of Henrico, for the period July 1, 2006 through September 7, 2007. All records supporting the amounts in this schedule are the Director of Finance's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Schedule of Director of Finance's Accountability and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a Director of Finance, serving as Treasurer, leaves office. The examination was performed to determine the accountability of the Director of Finance at September 7, 2007 and to turn over the assets, accounts, and records of the office to John A. Vithoulkas, the newly appointed Director of Finance.

In our opinion, based on our examination, the schedule referred to above presents fairly, in all material respects, Commonwealth Funds collected and remitted by Reta R. Busher, Director of Finance of the County of Henrico, Virginia, for the period July 1, 2006 through September 7, 2007, on the cash basis of accounting.

AUDITOR OF PUBLIC ACCOUNTS

WJK//wdh

COUNTY OF HENRICO  
 SCHEDULE OF THE DIRECTOR OF FINANCE'S ACCOUNTABILITY TO THE COMMONWEALTH  
 FOR THE PERIOD JULY 1, 2006 THROUGH SEPTEMBER 7, 2007

	Balance July 1, 2006	Collections	Remittances	Balance September 7, 2007
2007 Taxes:				
Estimated income taxes	\$ -	\$ 20,428	\$ 20,253	\$ 175
2006 Taxes:				
Estimated income taxes	-	22,050	22,050	-
Other Collections:				
Share of fees of sheriff and deputies	-	544,700	547,468	(2,768)
Total	\$ -	\$ 587,178	\$ 589,771	\$ (2,593)

This schedule has been prepared on the cash basis of accounting.

COUNTY OF HENRICO

DIRECTOR OF FINANCE

NOTES TO THE SCHEDULE OF ACCOUNTABILITY

FOR THE PERIOD JULY 1, 2006 THROUGH SEPTEMBER 7, 2007

1. SCHEDULE PRESENTATION

The Schedule of Director of Finance's Accountability to the Commonwealth represents the Director of Finance's accounting for state taxes and fees collected for the Commonwealth of Virginia. The schedule is prepared on the cash basis of accounting.

2. DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing Director of Finance is required to file certificates with the circuit court showing the final settlement of his account as Director of Finance to secure final discharge from liability.

