



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 24, 2022

Michael W. Byerly
Board Chairman
County of Powhatan

Dear Mr. Byerly:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2022. 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,

Staci Henshaw
Auditor of Public Accounts

LH:rh

cc: Edward N. Smither, County Administrator
Rebecca Nunnally, Treasurer
Jamie Timberlake, Commissioner of the Revenue
Bradford W. Nunnally, Sheriff
County of Powhatan