Sandra Langford, Treasurer
Of the County of Mecklenburg, Virginia

Report on Examination of Commonwealth Revenues
As of December 29, 2023

CONTENTS

Page

INDEPENDENT ACCOUNTANT'S REPORT 1

TURNOVER RECEIPTS:

Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 29, 2023 2

Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 29, 2023 3

BROWNEDWARDS
certified public accountants

INDEPENDENT ACCOUNTANT'S REPORT

Marsha Seamans
Incoming Treasurer
County of Mecklenburg, Virginia

Glenn Barbour, Board Chairman
County of Mecklenburg, Virginia

Staci A. Henshaw, CPA
Auditor of Public Accounts

We have examined the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Sandra Langford, former Treasurer of the County of Mecklenburg, Virginia as of December 29, 2023. The outgoing Treasurer is responsible for the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the schedules referred to above presents, in all material respects, the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Walter S. Crockett, former Treasurer of the County of Locality, Virginia as of December 29, 2023 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
December 29, 2023

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

Received of Sandra Langford, Outgoing Treasurer of the County of Mecklenburg, Virginia, by Marsha Seamans, Incoming Treasurer of the County of Mecklenburg, Virginia, the item or items as herinafter described and/or listed at the close of business December 29, 2023.

We have separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Commonwealth Current Credit Account	Balance
Estimated State Income Taxes	-
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	-
Commonwealth's Attorney excess collection program fees	-
Transient Occupancy Taxes	-
Total Commonwealth Current Credit Account	$ -

Signed and Witnessed:

Christopher Sutton
Witness (Independent Accountant)

Marsha C. Seamans
Incoming Treasurer

Outgoing Treasurer

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

Received of Sandra Langford, Outgoing Treasurer of the County of Mecklenburg, Virginia, by Marsha Seamans, Incoming Treasurer of the County of Mecklenburg, Virginia, the item or items as herinafter described and/or listed at the close of business December 29, 2023.

We have separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Year	Base Tax
2022 State Income Taxes	$ -
Total (Exclusive of penalty on past due items)	$ -

Signed and Witnessed:

Christopher Sutton
Witness (Independent Accountant)

Marsha C. Seamans
Incoming Treasurer

Outgoing Treasurer