



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 28, 2021

Cheryl Cullers  
Board Chairman  
County of Warren

Dear Ms. Cullers:

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, 2021. 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

SAH:rh

cc: Edwin Daley, Interim County Administrator  
Jamie Spiker, Treasurer  
Sherry T. Sours, Commissioner of the Revenue  
Mark Butler, Sheriff