



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 19, 2026

Kevin Kemp
Sheriff

Malette Pickett
Treasurer

Locality: County of Carroll

We have reviewed the Commonwealth collections and remittances of the Sheriff and Treasurer of the County of Carroll for the year ended June 30, 2026. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established appropriate internal controls, and complied with state laws and regulations. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable laws and regulations. We limited our procedures to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality, and these firms issue separate reports on the results of their audits.

We did not note any matters requiring the constitutional officers' attention as a result of the procedures we performed for the locality indicated for the year ended June 30, 2026.

The Treasurer has taken corrective action to remediate the finding that we communicated in our previous report.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Joey Dickson, Board Chair
Michael Watson, County Administrator