



BRITTANY EISENBROWN, TREASURER
FOR THE
COUNTY OF CAROLINE

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF OCTOBER 3, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 22, 2025

Elizabeth Curran
Incoming Interim Treasurer

Brittany Eisenbrown
Outgoing Treasurer

County of Caroline

We have performed procedures necessary to determine the accountability for Commonwealth collections of Brittany Eisenbrown, outgoing Treasurer of the County of Caroline, at October 3, 2025, and prepared the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes. All records supporting the amounts in the Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes are the outgoing Treasurer's responsibility.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The purpose of the procedures we performed was to determine the accountability of the outgoing treasurer at October 3, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Elizabeth Curran, the newly appointed Interim Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since June 30, 2025, which is the ending date of our last engagement. The amounts in the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes were obtained and substantiated using documentation the outgoing treasurer provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

Cc: Nancy Long, Board Chair
Charles Culley, Jr., County Administrator
Travis Gilmer, Director
Brown, Edwards & Company, LLP

COUNTY OF CAROLINE, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
AT OCTOBER 3, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at October 3, 2025. Brittany Eisenbrown, outgoing Treasurer of the County of Caroline, Virginia, certifies the accuracy of the following information and Elizabeth Curran, incoming Interim Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

<u>Unremitted Commonwealth Collections</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	<u>0.00</u>
 Total Unremitted Commonwealth Collections	 <u>\$ 0.00</u>

Signed and Witnessed:

Signature on file
Brittany Eisenbrown, Outgoing Treasurer

Signature on file
Pamela Williams, Witness (Auditor)

Acknowledged Receipt:

Signature on file
Elizabeth Curran, Incoming Interim Treasurer

COUNTY OF CAROLINE, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
AT OCTOBER 3, 2025

The following schedule presents the uncollected state income tax balance that exists on October 3, 2025. Brittany Eisenbrown, outgoing Treasurer of the County of Caroline, Virginia, certifies the accuracy of the following information and Elizabeth Curran, incoming Interim Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

<u>Year</u>	<u>Base Tax</u>
2024 State Income Tax Uncollected Balance	<u>0</u>
Total (Exclusive of penalty on past due items)	<u>\$ 0</u>

Signed and Witnessed:

Signature on file
Brittany Eisenbrown, Outgoing Treasurer

Signature on file
Pamela Williams, Witness (Auditor)

Acknowledged Receipt:

Signature on file
Elizabeth Curran, Incoming Interim Treasurer