

COUNTY OF STAFFORD, VIRGINIA

REPORT ON THE TREASURER'S TURNOVER

DECEMBER 29, 2023



ASSURANCE, TAX & ADVISORY SERVICES

COUNTY OF STAFFORD, VIRGINIA

TABLE OF CONTENTS

	Page
INDEPENDENT ACCOUNTANT'S REPORT	1
TURNOVER SCHEDULE	
Schedule of the Treasurer's Assets and Liabilities	2
Notes to Turnover Schedule	3
TURNOVER RECEIPTS OF ASSETS	
Appendix A Turnover Receipt of Cash and Cash Items on Hand from Outgoing Treasurer to Incoming Treasurer	4
Appendix B Turnover Receipt of Returned Checks on Hand from Outgoing Treasurer to Incoming Treasurer	5
Appendix C Turnover Receipt of Cash on Deposit from Outgoing Treasurer to Incoming Treasurer	6
Appendix D Turnover Receipt of Cash Equivalents and Investments from Outgoing Treasurer to Incoming Treasurer	7 – 8
Appendix E Turnover Receipt of Uncollected Real Estate Taxes from Outgoing Treasurer to Incoming Treasurer	9 – 10
Appendix F Turnover Receipt of Uncollected Lake Arrowhead Sanitary District Real Estate Assessments from Outgoing Treasurer to Incoming Treasurer	11
Appendix G Turnover Receipt of Uncollected Community Development Authority (CDA) Assessments from Outgoing Treasurer to Incoming Treasurer	12 – 13
Appendix H Turnover Receipt of Uncollected Special District Taxes from Outgoing Treasurer to Incoming Treasurer	14 – 15
Appendix I Turnover Receipt of Uncollected Personal Property Taxes from Outgoing Treasurer to Incoming Treasurer	16
Appendix J Turnover Receipt of Uncollected Public Service Taxes from Outgoing Treasurer to Incoming Treasurer	17
Appendix K Turnover Receipt of Other Assets from Outgoing Treasurer to Incoming Treasurer	18

COUNTY OF STAFFORD, VIRGINIA

TABLE OF CONTENTS (Continued)

	Page
TURNOVER RECEIPTS OF ASSETS (Continued)	
Appendix L Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer and Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer (These schedules are included in the Report on Examination of Commonwealth Revenues provided by the Auditor of Public Accounts)	



INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Members of the Board of Supervisors
County of Stafford, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities (schedule) of Laura M. Rudy, Treasurer of the County of Stafford, Virginia (County), at December 29, 2023. We have also examined the accompanying Treasurer's Turnover Receipts of Assets (receipts). The County's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the *Code of Virginia*. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer or the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. These schedules were examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards and specifications require we plan and perform the examination to obtain reasonable assurance about whether the schedule and receipts are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the schedule and receipts. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the schedule and receipts, 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.

The *Code of Virginia* §58.1-3136 requires a turnover audit whenever a treasurer leaves office. The accompanying schedule and receipts were prepared to turn over the assets reported on the schedule and receipts to Michael O. Sienkowski, who is the elected incoming treasurer effective December 29, 2023.

In our opinion, based on our examination and the report of other accountants, the accompanying schedule and receipts present, in all material respects, the assets of Laura M. Rudy, Treasurer of the County of Stafford, Virginia, turned over to the incoming treasurer at December 29, 2023, in accordance with the criteria set forth in §58.1-3136 of the *Code of Virginia*.

This report is intended solely for the information and use of the Board of Supervisors, management, and the Auditor of Public Accounts of the Commonwealth of Virginia, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

PBMares, LLP

Harrisonburg, Virginia
April 24, 2024

TURNOVER SCHEDULE

COUNTY OF STAFFORD, VIRGINIA

SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES December 29, 2023

ASSETS HELD BY THE TREASURER	
Cash on Hand	\$ 3,400
Cash in Banks:	
Checking:	
Truist Bank - [REDACTED]	3,576,323
Truist Bank - [REDACTED]	7,547,165
Wells Fargo Bank - [REDACTED]	688,773
Wells Fargo Bank - [REDACTED]	784,092
Wells Fargo Bank - [REDACTED]	-
Wells Fargo Bank - [REDACTED]	40,137,419
Wells Fargo Bank - [REDACTED]	-
Wells Fargo Bank - [REDACTED]	224,696
Investments:	
Comerica Bank - [REDACTED]	41,305,844
Comerica Bank - [REDACTED]	14,754,982
US Bank - [REDACTED]	44,007,615
US Bank - [REDACTED]	46,039,938
US Bank - [REDACTED]	9,461,424
LGIP - [REDACTED]	209,940,628
LGIP - [REDACTED]	5,429,438
LGIP - [REDACTED]	3,114,442
LGIP - [REDACTED]	24,219,728
LGIP - [REDACTED]	14,679,626
LGIP - [REDACTED]	26,375
PFM Asset Management - SNAP [REDACTED]	1,905,289
PFM Asset Management - SNAP [REDACTED]	783,006
PFM Asset Management - SNAP [REDACTED]	103,393,384
PFM Asset Management - SNAP [REDACTED]	2,063,746
Total assets	\$ 574,087,333
Other Assets:	
Dog tags:	
Lifetime dog tags	5,000
Kennel dog tags	1,380
	6,380
Annual landfill decals	300
Landfill coupons	250
Other assets	6,930
LIABILITIES OF THE TREASURER	
Prepaid Taxes - Real Estate - General	\$ 645,724
Prepaid Taxes - Personal Property	219,748
Prepaid Taxes - Public Service	20
Balance of County Funds	573,221,841
Total liabilities	\$ 574,087,333

COUNTY OF STAFFORD, VIRGINIA

NOTES TO TURNOVER SCHEDULE December 29, 2023

Note 1. Schedule Presentation

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other assets, and liability balances held by the treasurer at the turnover date.

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents his assumption of the legal liability for the custody of such assets.

Note 2. Discharge from Liability

In accordance with §58.1-3145 of the *Code of Virginia*, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of her account as treasurer to secure final discharge from liability.

TURNOVER RECEIPTS OF ASSETS

COUNTY OF STAFFORD, VIRGINIA

Appendix A

**TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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.

Cash on Hand, currency and coin:

Treasurer	\$ 3,400
Total cash on hand	\$ 3,400

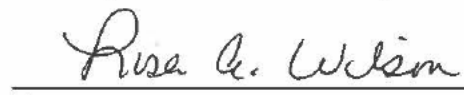
Signed and Witnessed:

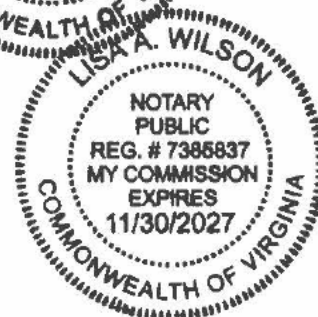
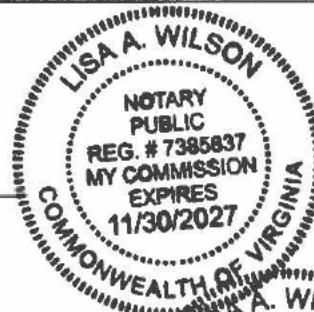


Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia

 04-24-2024
Notary


Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia


Notary



**TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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.

Returned Checks on Hand:

Date	Name	Amount
	None	\$ -
	Total	\$ -

Signed and Witnessed:

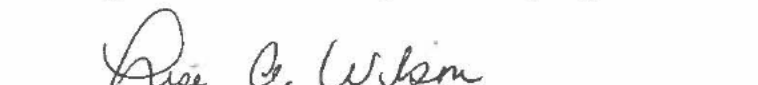


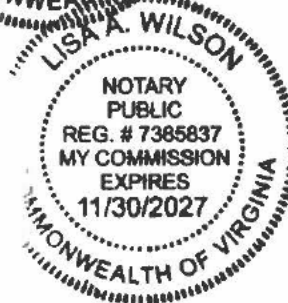
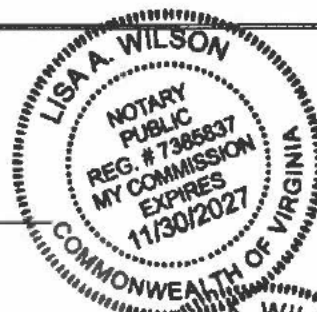
Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia

 04-24-2024
Notary



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia


Notary



**TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

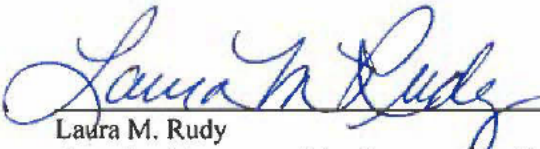
Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

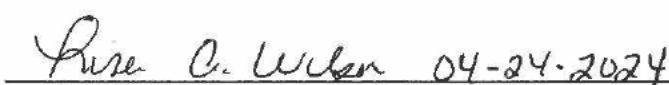
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Balances on deposit in banks at close of business December 29, 2023, and outstanding checks drawn there against are as follows:

Name of Bank and Bank Account	Balance Per Bank	Outstanding Checks and ACH Payments	Outstanding Deposits	Balance Per Ledger
Truist Bank - [REDACTED]	\$ 3,576,604	\$ 281	\$ -	\$ 3,576,323
Truist Bank - [REDACTED]	7,547,165	-	-	7,547,165
Wells Fargo Bank - [REDACTED]	688,773	-	-	688,773
Wells Fargo Bank - [REDACTED]	784,092	-	-	784,092
Wells Fargo Bank - [REDACTED]	1,410	1,410	-	-
Wells Fargo Bank - [REDACTED]	43,629,034	3,589,622	98,007	40,137,419
Wells Fargo Bank - [REDACTED]	20	20	-	-
Wells Fargo Bank - [REDACTED]	224,696	-	-	224,696
Total cash on deposit	\$ 56,451,794	\$ 3,591,333	\$ 98,007	\$ 52,958,468

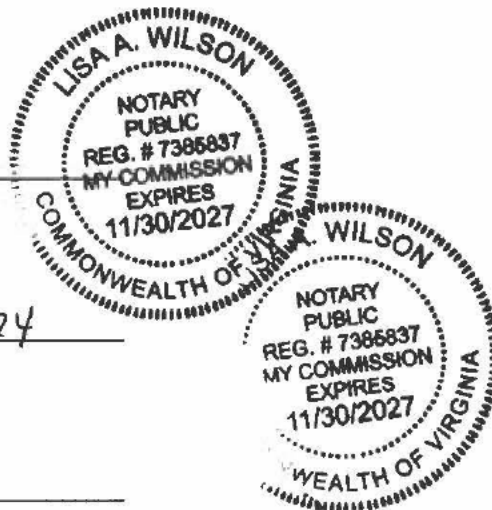
Signed and Witnessed:


Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia


Notary


Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia


Notary



**TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER**

December 29, 2023

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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.

Cash Equivalents:

Investments:

Comerica Bank - [REDACTED]	\$ 41,305,844
Comerica Bank - [REDACTED]	14,754,982
US Bank - [REDACTED]	44,007,615
US Bank - [REDACTED]	46,039,938
US Bank - [REDACTED]	9,461,424
LGIP - [REDACTED]	209,940,628
LGIP - [REDACTED]	5,429,438
LGIP - [REDACTED]	3,114,442
LGIP - [REDACTED]	24,219,728
LGIP - [REDACTED]	14,679,626
LGIP - [REDACTED]	26,375
PFM Asset Management - SNAP [REDACTED]	1,905,289
PFM Asset Management - SNAP [REDACTED]	783,006
PFM Asset Management - SNAP [REDACTED]	103,393,384
PFM Asset Management - SNAP [REDACTED]	2,063,746
Total cash equivalents	\$ 521,125,465

Signed and Witnessed:

Laura M. Rudy

Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia

Lisa A. Wilson 04-24-2024
Notary



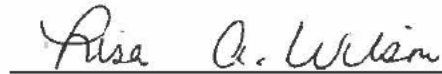
**TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER (Continued)**

December 29, 2023

Signed and Witnessed (Continued):



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia



Notary



COUNTY OF STAFFORD, VIRGINIA**Appendix E****TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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
2004	\$ 928
2005	478
2006	789
2007	2,470
2008	2,425
2009	2,424
2010	3,800
2011	3,748
2012	6,031
2013	59,900
2014	61,870
2015	65,916
2016	44,905
2017	46,458
2018	55,178
2019	65,818
2020	76,225
2021	175,280
2022	537,690
2023	2,779,242
Total uncollected real estate taxes	\$ 3,991,575

Year	Base Tax
2008	\$ 21,361
Total uncollected real estate rollback taxes	\$ 21,361
Total uncollected real estate taxes	\$ 4,012,936

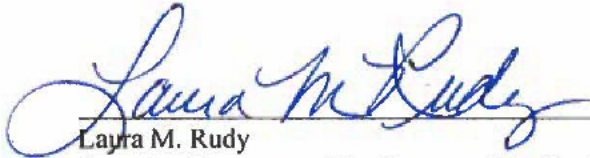
COUNTY OF STAFFORD, VIRGINIA

Appendix E

TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER (Continued)

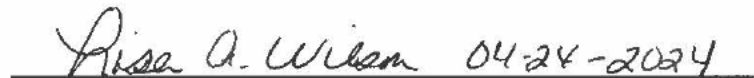
December 29, 2023

Signed and Witnessed:



Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia




Notary



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia




Notary

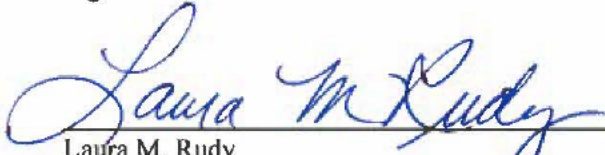
**TURNOVER RECEIPT OF UNCOLLECTED LAKE ARROWHEAD
SANITARY DISTRICT REAL ESTATE ASSESSMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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
2001	\$ 500
2002	500
2003	500
2004	500
2005	500
2006	500
2007	500
2008	500
2009	500
Total uncollected Lake Arrowhead Sanitary District real estate assessments	\$ 4,500

Signed and Witnessed:



Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia

 04-24-2024
Notary



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia


Notary



COUNTY OF STAFFORD, VIRGINIA**Appendix G****TURNOVER RECEIPT OF UNCOLLECTED COMMUNITY DEVELOPMENT
AUTHORITY (CDA) ASSESSMENTS FROM OUTGOING TREASURER
TO INCOMING TREASURER****December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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.

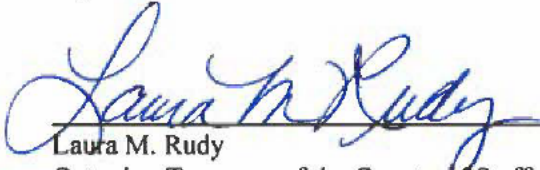
Year	Base Tax
2010	\$ 265,990
2011	268,204
2012	270,504
2013	272,508
2014	270,155
2015	272,271
2016	211,965
2017	193,761
2018	214,524
2019	243,926
2020	244,698
2021	244,927
2022	247,460
2023	258,505
Total uncollected Celebrate Virginia CDA assessments	\$ 3,479,398

Year	Base Tax
2021	\$ 2,218
2022	6,522
2023	266,193
Total uncollected Embrey Mill CDA assessments	\$ 274,933
Total uncollected Community Development Authority (CDA) assessments	\$ 3,754,331

**TURNOVER RECEIPT OF UNCOLLECTED COMMUNITY DEVELOPMENT
AUTHORITY ASSESSMENTS FROM OUTGOING TREASURER TO INCOMING
TREASURER (Continued)**

December 29, 2023

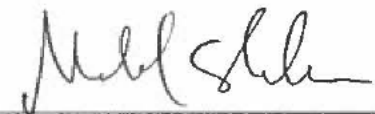
Signed and Witnessed:



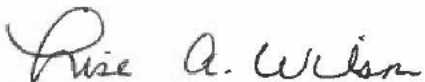
Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia



 04-24-2024
Notary


Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia




Notary

**TURNOVER RECEIPT OF UNCOLLECTED SPECIAL DISTRICT TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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
2018	\$ 75
2019	75
2020	70
2021	264
2022	710
2023	2,532
Total uncollected Lake Arrowhead special district taxes	\$ 3,726

Year	Base Tax
2020	\$ 35
2021	1,643
2022	2,795
2023	3,601
Total uncollected Hidden Lake special district taxes	\$ 8,074

Year	Base Tax
2021	\$ 889
2022	2,155
2023	13,839
Total uncollected Garrisonville Road special district taxes	\$ 16,883

Year	Base Tax
2022	\$ 235
2023	235
Total uncollected Lynhaven special district taxes	\$ 470
Total uncollected special district taxes	\$ 29,153

**TURNOVER RECEIPT OF UNCOLLECTED SPECIAL DISTRICT TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER (Continued)**

December 29, 2023

Signed and Witnessed:



Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia



 04-24-2024

Notary



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia





Notary

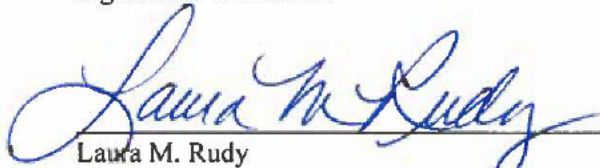
**TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

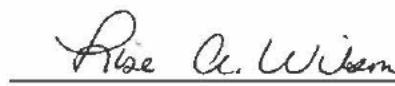
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Year	Base Tax
2014	\$ 19
2015	51
2016	319
2017	12,548
2018	347,060
2019	333,673
2020	390,887
2021	714,197
2022	1,439,256
2023	9,981,300
Total uncollected personal property taxes	\$ 13,219,310

Signed and Witnessed:

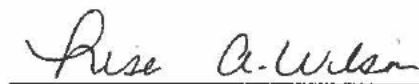


Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia

 04-24-2024
Notary



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia


Notary



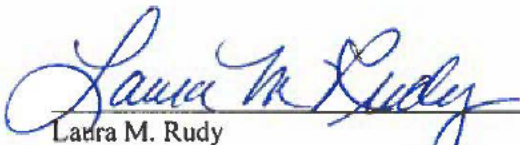
**TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

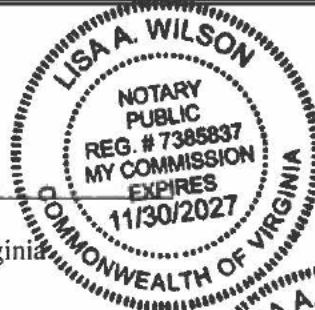
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Year	Base Tax
2023	\$ -
Total uncollected public service taxes	\$ -

Signed and Witnessed:



Laura M. Rudy
Outgoing Treasurer of the County of Stafford, Virginia

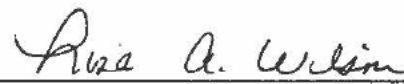


 04-24-2024
Notary



Michael O. Sienkowski
Incoming Treasurer of the County of Stafford, Virginia




Notary

**TURNOVER RECEIPT OF OTHER ASSETS
FROM OUTGOING TREASURER TO INCOMING TREASURER
December 29, 2023**

Received of Laura M. Rudy, Outgoing Treasurer of the County of Stafford, Virginia, by Michael O. Sienkowski, Incoming Treasurer of the County of Stafford, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

We, having separately checked this schedule, 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.

Other Assets:

Dog tags:

Lifetime dog tags	5,000
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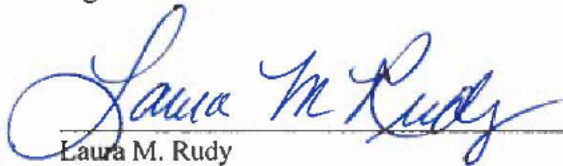
Kennel dog tags	1,380
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Annual landfill decals	300
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Landfill coupons	250
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Other assets	6,930
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Signed and Witnessed:



Laura M. Rudy

Outgoing Treasurer of the County of Stafford, Virginia



 04724-2024

Notary



Michael O. Sienkowski

Incoming Treasurer of the County of Stafford, Virginia





Notary

APPENDIX L



LAURA M. RUDY, TREASURER
FOR THE
COUNTY OF STAFFORD

AS OF DECEMBER 31, 2023

Auditor of Public Accounts

Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



–TABLE OF CONTENTS–

Pages

Independent Auditor’s Report	1-2
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 31, 2023	3
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2023	4



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 25, 2024

Michael O. Sienkowski
Incoming Treasurer

Laura M. Rudy
Outgoing Treasurer

County of Stafford

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Laura M. Rudy, Treasurer of the County of Stafford, at December 31, 2023. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides 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.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 31, 2023 and to turn over the assets, accounts, and records of the office to Michael O. Sienkowski, the newly elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Laura M. Rudy, Treasurer of the County of Stafford, Virginia turned over to the incoming treasurer at December 31, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: Pamela Yeung, Board Chair
Randal E. Vosburg, County Administrator
Andrea Nichols, PBMares, LLP

COUNTY OF STAFFORD, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023

Received of Laura Rudy, Outgoing Treasurer of the **County of Stafford**, Virginia, by Michael Sienkowski, Incoming Treasurer of the **County of Stafford**, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

We, having 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.

<u>Commonwealth Current Credit Account</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	0.00
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:

_____ on file _____	_____ on file _____
Witness (Auditor)	Incoming Treasurer

_____ on file _____
Outgoing Treasurer

COUNTY OF STAFFORD, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023

Received of Laura Rudy, Outgoing Treasurer of the **County of Stafford**, Virginia, by Michael Sienkowski, Incoming Treasurer of the **County of Stafford**, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

We, having 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.

<u>Year</u>	<u>Base Tax</u>
2022 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

on file
Witness (Auditor)

on file
Incoming Treasurer

on file
Outgoing Treasurer