



H. ROGER ZURN, JR., TREASURER
FOR THE
COUNTY OF LOUDOUN

REPORT ON EXAMINATION OF
COMMONWEALTH REVENUES
AS OF DECEMBER 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 31, 2023

Henry Eickelberg
Incoming Treasurer

H. Roger Zurn, Jr.
Outgoing Treasurer

County of Loudoun

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of H. Roger Zurn, Jr., Treasurer of the County of Loudoun, 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 reasurer 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 Henry Eickelberg, 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 H. Roger Zurn, Jr., Treasurer of the County of Loudoun, Virginia, turned over to the incoming treasurer at December 31, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: Phyllis J. Randall, Board Chair
Tim Hemstreet, County Administrator
Robert H. Churchman, Partner
Cherry Bekaert, LLP

COUNTY OF LOUDOUN, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2023

Received of H. Roger Zurn, Jr., Outgoing Treasurer of the County of Loudoun, Virginia, by Henry Eickelberg, Incoming Treasurer of the County of Loudoun, 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	\$2,158.64
	<hr/>
Total Commonwealth Current Credit Account	<u>\$2,158.64</u>

Signed and Witnessed:

Signature on File

Witness (Auditor)

Signature on File

Incoming Treasurer

Signature on File

Outgoing Treasurer

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

Received of H. Roger Zurn, Jr., Outgoing Treasurer of the County of Loudoun, Virginia, by Henry Eickelberg, Incoming Treasurer of the County of Loudoun, 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:

Signature on File
Witness (Auditor)

Signature on File
Incoming Treasurer

Signature on File
Outgoing Treasurer