

Lois E. White, Treasurer
Of the County of Highland, Virginia

Report on Examination of Commonwealth Revenues
As of January 2, 2024

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INDEPENDENT ACCOUNTANT'S REPORT

Lois E. White
Incoming Treasurer
County of Highland, Virginia

John Moyers, Jr., Board Chairman
County of Highland, Virginia

Staci A. Henshaw, CPA
Auditor of Public Accounts

We have examined the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Lois E. White, former Treasurer of the County of Highland, Virginia as of January 2, 2024. The outgoing Treasurer is responsible for the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of, 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.

In our opinion, the schedules referred to above presents, in all material respects, the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Walter S. Crockett, former Treasurer of the County of Locality, Virginia as of January 2, 2024 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
January 2, 2024

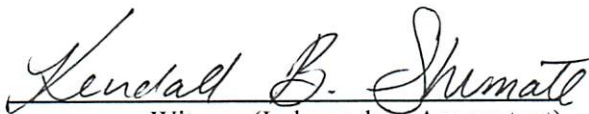
COUNTY OF HIGHLAND, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At January 2, 2024

Received of Lois E. White, Outgoing Treasurer of the County of Highland, Virginia,
by Christy J. Harper, Incoming Treasurer of the County of Highland, Virginia, the item or items as
herinafter described and/or listed at the close of business January 2, 2024.


We have 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	\$ -
Total (Exclusive of penalty on past due items)	<u>\$ -</u>

Signed and Witnessed:


Witness (Independent Accountant)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF HIGHLAND, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At January 2, 2024

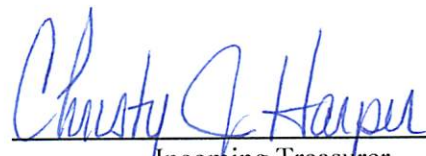
Received of Lois E. White, Outgoing Treasurer of the County of Highland, Virginia, by Christy J. Harper, Incoming Treasurer of the County of Highland, Virginia, the item or items as herinafter described and/or listed at the close of business January 2, 2024.

We have 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	-
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	-
Commonwealth's Attorney excess collection program fees	-
Transient Occupancy Taxes	-
Total Commonwealth Current Credit Account	<u>\$ -</u>

Signed and Witnessed:


Witness (Independent Accountant)


Incoming Treasurer


Outgoing Treasurer