



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 11, 2022

Sallie Wolf-Garrison  
Board Chairman

County of Rockingham

Dear Ms. Wolf-Garrison:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2022. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

Sincerely,

Staci Henshaw  
Auditor of Public Accounts

LJH:rh

cc: Stephen G. King, County Administrator  
L. Todd Garber, Treasurer  
J. Daniel Cullers, Commissioner of the Revenue  
Bryan F. Hutcheson, Sheriff  
Marsha Garst, Commonwealth's Attorney