

Jamie Spiker, Treasurer
Of the County of Warren, Virginia

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

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INDEPENDENT ACCOUNTANT'S REPORT

Janice Shanks
Incoming Treasurer
County of Warren, Virginia

Vicky L. Cook, Board Chairman
County of Warren, 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 Jamie Spiker, former Treasurer of the County of Warren, 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 Jamie Spiker, former Treasurer of the County of Warren, 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 WARREN



Treasurer's Office
Warren County Government Center
220 N. Commerce Avenue, Suite 800
Front Royal, Virginia 22630
Phone: (540) 635-2215
FAX: (540) 636-4870
Email: jspiker@warrencountyva.gov

Jamie L. Spiker
Treasurer
Allison R. Ross
Chief Deputy Treasurer

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

At January 2, 2024

Received of Jamie Spiker Outgoing Treasurer of the County of Warren, Virginia, by Janice Shanks, Incoming Treasurer of the County of Warren, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 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	-
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	-
Commonwealth Attorney's Excess Collection Program Fees	-
Transient Occupancy Taxes	-
Total Commonwealth Current Credit Account	\$ <u> </u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF WARREN



Treasurer's Office
Warren County Government Center
220 N. Commerce Avenue, Suite 800
Front Royal, Virginia 22630
Phone: (540) 635-2215
FAX: (540) 636-4870
Email: jspiker@warrencountyva.gov

Jamie L. Spiker
Treasurer
Allison R. Ross
Chief Deputy Treasurer

COUNTY OF WARREN, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At January 2, 2024

Received of Jamie Spiker, Outgoing Treasurer of the County of Warren, Virginia, by Janice Shanks, Incoming Treasurer of the County of Warren, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 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	\$3,617
Total (Exclusive of penalty on past due items)	\$ <u>3,617</u>

Signed and Witnessed:

Caroline Greenleaf
Witness (Auditor)

Janice Shanks
Incoming Treasurer

Jamie L. Spiker
Outgoing Treasurer