



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 24, 2024

Malette Pickett
Treasurer

Kevin A. Kemp
Sheriff

Locality: County of Carroll

We have reviewed the Commonwealth collections and remittances of the Sheriff of the locality indicated for the year ended June 30, 2024. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2024 through June 30, 2024. 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. We limited our work to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality and these firms issue separate reports on the results of their audits.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

The Treasurer has taken corrective action to remediate the internal control finding that we reported in the previous audit.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Joey Dickson, Board Chair
Mike Watson, County Administrator