



ELIZABETH CURRAN, TREASURER
FOR THE
COUNTY OF CAROLINE

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF February 10, 2026

Auditor of Public Accounts

Staci A. Henshaw, CPA

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 6, 2026

Priscilla Voit
Incoming Treasurer

Elizabeth Curran
Outgoing Interim Treasurer

County of Caroline

We have performed procedures necessary to determine the accountability for Commonwealth collections of Elizabeth Curran, Interim Treasurer of the County of Caroline, at February 10, 2026, and prepared the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes. All records supporting the amounts in the Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes are the outgoing Interim Treasurer's responsibility.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The purpose of the procedures we performed was to determine the accountability of the outgoing interim treasurer at February 10, 2026, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Priscilla Voit, the newly-elected Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since October 3, 2025, which is the ending date of our last engagement. The amounts in the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes were obtained and substantiated using documentation the outgoing treasurer provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

Cc: Nancy Long, Board Chair
Charles Culley, Jr., County Administrator
Travis Gilmer, Director
Brown, Edwards & Company, LLP

COUNTY OF CAROLINE, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
At February 10, 2026

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at February 10, 2026. Elizabeth Curran, outgoing Interim Treasurer of County of Caroline, Virginia, certifies the accuracy of the following information, and Priscilla Voit, incoming Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

<u>Unremitted Commonwealth Collections</u>	<u>Balance</u>
Estimated State Income Taxes	\$200.00
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	0.00
Total Unremitted Commonwealth Collections	<u>\$200.00</u>

Signed and Witnessed:

Signature on file

Elizabeth Curran, Outgoing Interim Treasurer

Signature on file

Pamela Williams, Witness (Auditor)

Acknowledged Receipt:

Signature on file

Incoming Treasurer

COUNTY OF CAROLINE, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
At February 10, 2026

The following schedule presents the uncollected state income tax balance that exists on February 10, 2026. Elizabeth Curran, outgoing Interim Treasurer of County of Caroline, Virginia, certifies the accuracy of the following information, and Priscilla Voit, incoming Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

<u>Year</u>	<u>Base Tax</u>
2024 State Income Tax Uncollected Balance	<u>\$0.00</u>
Total (Exclusive of penalty on past due items)	<u>0.00</u>

Signed and Witnessed:

Signature on file
Elizabeth Curran, Outgoing Interim Treasurer

Signature on file
Pamela Williams, Witness (Auditor)

Acknowledged Receipt:

Signature on file
Incoming Treasurer