



H. ROGER ZURN, JR., TREASURER  
FOR THE  
COUNTY OF LOUDOUN

REPORT ON EXAMINATION OF  
COMMONWEALTH REVENUES  
AS OF DECEMBER 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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## **–TABLE OF CONTENTS–**

### Pages

Independent Auditor’s Report 1-2

#### Turnover Receipts:

Turnover Receipt of Unremitted Commonwealth Collections from Outgoing  
Treasurer to Incoming Treasurer at December 31, 2023 3

Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to  
Incoming Treasurer at December 31, 2023 4



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 31, 2023

Henry Eickelberg  
Incoming Treasurer

H. Roger Zurn, Jr.  
Outgoing Treasurer

County of Loudoun

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of H. Roger Zurn, Jr., Treasurer of the County of Loudoun, at December 31, 2023. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides 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.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 31, 2023 and to turn over the assets, accounts, and records of the office to Henry Eickelberg, the newly Elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of H. Roger Zurn, Jr., Treasurer of the County of Loudoun, Virginia, turned over to the incoming treasurer at December 31, 2023.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: Phyllis J. Randall, Board Chair  
Tim Hemstreet, County Administrator  
Robert H. Churchman, Partner  
Cherry Bekaert, LLP

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

At December 31, 2023

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Received of H. Roger Zurn, Jr., Outgoing Treasurer of the County of Loudoun, Virginia, by Henry Eickelberg, Incoming Treasurer of the County of Loudoun, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 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	0.00
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	\$2,158.64
	<hr/>
Total Commonwealth Current Credit Account	<u>\$2,158.64</u>

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Signed and Witnessed:

Signature on File

Witness (Auditor)

Signature on File

Incoming Treasurer

Signature on File

Outgoing Treasurer

COUNTY OF LOUDOUN, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2023

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Received of H. Roger Zurn, Jr., Outgoing Treasurer of the County of Loudoun, Virginia, by Henry Eickelberg, Incoming Treasurer of the County of Loudoun, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 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	0.00
	<hr/>
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

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Signed and Witnessed:

Signature on File  
Witness (Auditor)

Signature on File  
Incoming Treasurer

Signature on File  
Outgoing Treasurer