



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 23, 2026

Crystal Cline
Sheriff

Janice Shanks
Treasurer

Locality: County of Warren

We have reviewed the internal controls over the Commonwealth collections and remittances of the Sheriff and Treasurer of the County of Warren for the year ended June 30, 2026. The Auditor of Public Accounts has developed a new process for reviewing the Commonwealth collections and remittances of the local Commissioners of the Revenue, Commonwealth's Attorneys, Sheriffs, and Treasurers, where applicable, due to the significant decline in Commonwealth revenues collected at the local level over the last several years. Traditionally, our procedures included the review and evaluation of the officials' responses to internal control questionnaires and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable laws and regulations at each locality collecting Commonwealth revenue. We now employ a risk-based approach annually, considering the significance of the amounts collected, the existence of prior year findings, turnover in local officials, and official responses to the internal control questionnaires to determine which localities will receive a more limited review and which localities will receive a review using our traditional approach. For this locality, we performed a limited review for the year ended June 30, 2026.

Our procedures involved the review and evaluation of the officials' responses to internal control questionnaires, reconciliations, and significant variances in collections from the prior year. Our primary objective was to evaluate whether the officials have developed appropriate internal controls over the receipt, disbursement, and custody of Commonwealth funds and not to determine the effectiveness of internal controls. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. The officials are responsible for establishing and maintaining an effective control environment. We limited our procedures 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.

We did not note any matters requiring the constitutional officers' attention as a result of the procedures we performed for the locality indicated for the year ended June 30, 2026.

Crystal Cline, Sheriff
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We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: Cheryl Cullers, Board Chair
J. David Martin, Interim County Administrator