



LAURA M. RUDY, TREASURER  
FOR THE  
COUNTY OF STAFFORD

AS OF DECEMBER 31, 2023

Auditor of Public Accounts

Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 25, 2024

Michael O. Sienkowski  
Incoming Treasurer

Laura M. Rudy  
Outgoing Treasurer

County of Stafford

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Laura M. Rudy, Treasurer of the County of Stafford, 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 Michael O. Sienkowski, 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 Laura M. Rudy, Treasurer of the County of Stafford, Virginia turned over to the incoming treasurer at December 31, 2023.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: Pamela Yeung, Board Chair  
Randal E. Vosburg, County Administrator  
Andrea Nichols, PBMares, LLP

COUNTY OF STAFFORD, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2023

Received of Laura Rudy, Outgoing Treasurer of the **County of Stafford**, Virginia, by Michael Sienkowski, Incoming Treasurer of the **County of Stafford**, 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	0.00
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:

_____ on file _____	_____ on file _____
Witness (Auditor)	Incoming Treasurer

\_\_\_\_\_ on file \_\_\_\_\_  
Outgoing Treasurer

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

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Received of Laura Rudy, Outgoing Treasurer of the **County of Stafford**, Virginia, by Michael Sienkowski, Incoming Treasurer of the **County of Stafford**, 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
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

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Signed and Witnessed:

\_\_\_\_\_  
on file  
Witness (Auditor)

\_\_\_\_\_  
on file  
Incoming Treasurer

\_\_\_\_\_  
on file  
Outgoing Treasurer