



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 16, 2025

Mark Bissoon
Commissioner of the Revenue

C. Scott Moser
Sheriff

Brittany Eisenbrown
Treasurer

Locality: County of Caroline

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the County of Caroline for the year ended June 30, 2025. 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable 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 Treasurer did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Perform Monthly Reconciliations

Repeat: No

During the audit period, the Treasurer did not reconcile the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Proper monthly reconciliations are a significant internal control and are essential for determining the reliability of information. The Treasurer should reconcile assessments, collections, and uncollected balances per the locality's financial system to the Commonwealth's reports monthly as required by § 58.1-3168 of the

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Code of Virginia and submit correction requests timely. Proper reconciliation procedures will ensure complete and accurate recording of tax assessments and collections.

Properly Remit Sheriff's Fees

Repeat: No

The Treasurer did not remit the correct amount of sheriff's fees due to the Commonwealth during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer under remitting fees of \$1,905 to the Commonwealth. The Treasurer should remit this amount to the Commonwealth during fiscal year 2026 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed these findings with the Treasurer on August 15, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

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