



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 11, 2024

Cynthia Edwards  
Treasurer

Amy B. Carr  
Commissioner of the Revenue

J. A. Wyche, Sr.  
Sheriff

Erick A. Cooke  
Commonwealth's Attorney

Locality: County of Southampton

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2024. 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. 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 results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

The Treasurer has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Cynthia Edwards, Treasurer  
Amy B. Carr, Commissioner of the Revenue  
J. A. Wyche, Sr., Sheriff  
Erick A. Cooke, Commonwealth's Attorney  
October 11, 2024  
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We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Alan W. Edwards, Board Chair  
Brian Thrower, County Administrator