

Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

September 5, 2024

Abbi Carlton Treasurer

T. D. Lumpkin, Jr. Sheriff

Locality: County of King William

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff 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.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw AUDITOR OF PUBLIC ACCOUNTS

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cc: Lindsay Robinson, Board Chair Percy Ashcraft, County Administrator