County of Henry, Virginia

Report on County Treasurer's Turnover Audit

As of January 30, 2026

Creedle, Jones & Associates, P.C.
Certified Public Accountants

County of Henry, Virginia

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As of January 30, 2026

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Creedle
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A Professional Corporation

Robin B. Jones, CPA, CFP
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Sherwood H. Creedle, Founder

Members of
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants

Board of Supervisors

INDEPENDENT ACCOUNTANT'S REPORT

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of *Scott Grindstaff,* outgoing Treasurer of the *County of Henry, Virginia*, at *January 30, 2026.* We have also examined the accompanying Treasurer's Other Turnover Asset Schedules. The County's treasurer is responsible for the schedules in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Other Turnover Asset Schedules based on our examination. We did not examine the Schedule of Uncollected State Taxes or the Schedule of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Interim Treasurer. These schedules were examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Treasurer's Assets and Liabilities and Other Turnover Asset Schedules is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's schedule and other turnover asset schedules. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the treasurer's schedule and other turnover asset schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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.

The Code of Virginia §58.1-3136 requires a turnover audit whenever a treasurer leaves office. The accompanying treasurer's schedule and other turnover asset schedules were prepared to turn over the assets reported on the schedules to *Tiffanie Seay Hairston*, who was appointed interim treasurer effective *February 1, 2026.*

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of Scott Grindstaff, outgoing Treasurer of the *County of Henry, Virginia*, turned over to the incoming interim treasurer at *January 30, 2026,* in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the Board, management, and the Auditor of Public Accounts, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
August 12, 2026

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COUNTY OF HENRY, VIRGINIA

SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

At *January 30, 2026*

Assets held by the Treasurer:	
Cash on hand	$4,331.06
Cash in banks:	
Checking:	
Atlantic Union Bank	22,201,492.53
Carter Bank & Trust	969,423.93
Certificate of deposit:	
Atlantic Union Bank	31,204,812.63
Blue Ridge Bank	30,284,234.45
Investments:	
U.S. Government Bonds	1,990,565.73
Municipal Bonds	3,843,783.46
Federal agency bonds	6,202,539.46
Corporate Bonds	2,398,600.16
Virginia Municipal Investment Trust	5,038,137.50
Other:	
Atlantic Union Wealth Management – money market	83,953.34
Total assets	$104,221,874.25
Liabilities of the Treasurer:	
Balance of County funds	$104,221,874.25
Total liabilities	$104,221,874.25

The accompanying notes are an integral part of this schedule.

COUNTY OF HENRY, VIRGINIA

NOTES TO TREASURER'S SCHEDULES

At *January 30, 2026*

1. SCHEDULE PRESENTATION

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other assets, and liability balances held by the treasurer at the turnover date.

B. Turnover Asset Schedules

The other Turnover Asset Schedules directly following these notes represent the detailed accounting of assets turned over to the incoming interim treasurer. The incoming interim treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

2. DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of his account as treasurer to secure final discharge from liability.

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF CASH AND CASH ITEMS ON HAND

At *January 30, 2026*

The following schedule presents the cash and cash items on hand at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

	Amount
Cash on hand (currency and coin)	
Currency	$4,191.00
Coin	140.06
Total	**$4,331.06**

SIGNED AND WITNESSED:

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF RETURNED CHECKS ON HAND

At *January 30, 2026*

The following schedule presents the returned checks on hand at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

Returned Checks on Hand:

Date		Amount
n/a		$0.00
	Total	**$0.00**

SIGNED AND WITNESSED:

Debbie L Pruitt

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF CASH ON DEPOSIT

At *January 30, 2026*

The following schedule presents the cash on deposit at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

Balances on deposit in banks at close of business January 30, 2026, and outstanding checks drawn there against are as follows:

Name of Bank and Bank Account	Balance Per Bank	Outstanding Checks	Balance Per Ledger
Atlantic Union Bank			
General Fund Checking	$ 7,014,203.04	$ (1,968,137.72)	$ 5,046,065.32
Smith River Sports Complex	102,671.15	-	102,671.15
Board of Supervisors AP	1,689,249.92	(1,567,253.14)	121,996.78
MMA	5,582,549.66	-	5,582,549.66
IDA	5,660.89	(80.12)	5,580.77
Self Insurance MMA	9,646,709.57	(3,651.00)	9,643,058.57
Special Welfare	1,318.93	(0.07)	1,318.86
Social Services AP Checking	435,171.63	(204,723.55)	230,448.08
Public Schools AP	2,560,480.27	(2,523,712.30)	36,767.97
Textbook MMA	1,431,035.37	-	1,431,035.37
Carter Bank & Trust			
Commonwealth Attorney	115.50	84.50	200.00
Undercover Account	17,022.02	21,205.09	38,227.11
Inmate Account	109,405.69	1,251.55	110,657.24
Public Schools Scholarship Fund	34,039.15	-	34,039.15
Cafeteria Fund AP	425,629.54	(214,429.06)	211,200.48
Cafeteria Dep Account	496,330.96	-	496,330.96
Cafeteria MMA	78,768.99	-	78,768.99
Total	**$ 29,630,362.28**	**$ (6,459,445.82)**	**$ 23,170,916.46**

SIGNED AND WITNESSED:

Debbie L Pruitt

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Dan B.

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF CASH EQUIVALENTS AND INVESTMENTS

At January 30, 2026

The following schedule presents the cash equivalents and investments that exist at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

	Amount
Certificates of deposit:	
Atlantic Union	$31,204,812.63
Blue Ridge Bank	30,284,234.45
Investments:	
Virginia Municipal Investment Trust	5,038,137.50
Atlantic Union	14,519,442.15
Total	**$81,046,626.73**

SIGNED AND WITNESSED:

Debbie L Pruitt

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF UNCOLLECTED REAL ESTATE TAXES

At *January 30, 2026*

The following schedule presents the uncollected real estate tax balance that exists on January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

Year	Base Tax
2006	$ 2,114.73
2007	2,395.56
2008	3,050.03
2009	3,474.71
2010	4,284.66
2011	4,541.71
2012	4,808.25
2013	8,370.23
2014	10,553.46
2015	12,752.91
2016	17,463.07
2017	26,578.21
2018	34,892.66
2019	52,068.23
2020	71,907.78
2021	118,301.49
2022	207,489.64
2023	410,216.22
2024	608,768.04
2025	1,295,480.41
Total Uncollected Real Estate Taxes	**$ 2,899,512.00**

SIGNED AND WITNESSED:

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF UNCOLLECTED PERSONAL PROPERTY TAXES

At *January 30, 2026*

The following schedule presents the uncollected personal property tax balance that exists on January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

Year	Base Tax
2021	$ 181,428.16
2022	335,414.20
2023	473,160.06
2024	1,396,456.21
2025	3,163,140.92
Total Uncollected Personal Property Taxes	**$ 5,549,599.55**

SIGNED AND WITNESSED:

Debbie L Pruitt

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF UNCOLLECTED PUBLIC SERVICE TAXES

At January 30, 2026

The following schedule presents the uncollected public service tax balance that exists on January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

	Base Tax
Real Estate - Public Service	
Personal Property - Public Service	
n/a	$0.00
Total Uncollected Public Service Taxes	**$0.00**

SIGNED AND WITNESSED:

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
AT JANUARY 31, 2026

The following schedule presents the uncollected state income tax balance that exists on January 31, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Hairston, incoming Interim Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

Year	Base Tax
2024 State Income Tax Uncollected Balance	$ 0.00
Total (Exclusive of penalty on past due items)	$ 0.00

Signed and Witnessed:

unavailable
Scott Grindstaff, Outgoing Treasurer

signature on file
Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file
Tiffanie Hairston, Incoming Interim Treasurer

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF OTHER ASSETS

At *January 30, 2026*

The following schedule presents the other assets on hand at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by signature below.

	Amount
n/a	$0.00
Total	**$0.00**

SIGNED AND WITNESSED:

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
AT JANUARY 31, 2026

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at January 31, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Hairston, incoming Interim Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

Unremitted Commonwealth Collections	Balance
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 Unremitted Commonwealth Collections	$ 0.00

Signed and Witnessed:

unavailable
Scott Grindstaff, Outgoing Treasurer

signature on file
Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file
Tiffanie Hairston, Incoming Interim Treasurer

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF UNUSED RECEIPT BOOKS

At *January 30, 2026*

The following schedule presents the unused receipt books on hand at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

	Receipt Numbers		
Class of Receipt	Beginning Number	Ending Number	Quantity on Hand
General	n/a	n/a	n/a
Dog Tag	n/a	n/a	n/a
Estimated State Income Taxes	n/a	n/a	n/a

SIGNED AND WITNESSED:

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12/31/2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF UNSOLD DOG LICENSE TAGS

At *January 30, 2026*

The following schedule presents the unsold dog license tags on hand at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

	Tag Numbers		
Class of Tag	Beginning Number	Ending Number	Quantity on Hand
Unsexed	297	300	4
	1595	1600	5
	1654	1700	47
	1725	1800	76
	1801	3000	1199
Dog Kennel	3104	3110	7
	3111	3120	10

SIGNED AND WITNESSED:

Debbie L Pruitt

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12/31/2029

Scott B. Grindstaff

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia

COUNTY OF HENRY, VIRGINIA

SCHEDULE OF UNSOLD VEHICLE LICENSE DECALS

At *January 30, 2026*

The following schedule presents the unsold vehicle license decals on hand at January 30, 2026. Scott Grindstaff, outgoing Treasurer of County of Henry, Virginia, certifies the accuracy of the following information and Tiffanie Seay Hairston, incoming Interim Treasurer acknowledges receipt of the schedule, as evidenced by the signatures below.

	Decal Numbers		
Class of Decal	Beginning Number	Ending Number	Quantity on Hand
Automobile	n/a	n/a	n/a
Duplicates	n/a	n/a	n/a
Motorcycle	n/a	n/a	n/a
Junk vehicle	n/a	n/a	n/a

SIGNED AND WITNESSED:

Debbie L Pruitt

Notary

Debbie Lynn Pruitt
Notary Public
Reg. #7964214
Commonwealth of Virginia
Commission Expires 12-31-2029

Scott Grindstaff, Outgoing Treasurer
County of Henry, Virginia

Tiffanie Seay Hairston, Incoming Interim Treasurer
County of Henry, Virginia