



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 18, 2024

F. Kevin Hutchins
Treasurer

P. Jason Peters
Commissioner of the Revenue

Joseph E. Orange
Sheriff

Locality: County of Roanoke

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, 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
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LJH

cc: Phil C. North, Board Chair
Richard L. Caywood, County Administrator