



SCOTT GRINDSTAFF, TREASURER
FOR THE
COUNTY OF HENRY

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF JANUARY 31, 2026

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



–TABLE OF CONTENTS–

	<u>Pages</u>
TURNOVER REPORT	1
SCHEDULES:	
Schedule of Unremitted Commonwealth Collections at January 31, 2026	2
Schedule of Uncollected State Taxes at January 31, 2026	3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 6, 2026

Tiffanie Hairston
Incoming Interim Treasurer

Scott Grindstaff
Outgoing Treasurer

County of Henry

We have performed procedures necessary to determine the accountability for Commonwealth collections of Scott Grindstaff, outgoing Treasurer of the County of Henry, at January 31, 2026 and prepared the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes. All records supporting the amounts in the Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes are the outgoing Treasurer's responsibility.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The purpose of the procedures we performed was to determine the accountability of the outgoing treasurer at January 31, 2026, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Tiffanie Hairston, the newly-appointed Interim Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since June 30, 2025, which is the ending date of our last engagement. The amounts in the accompanying Schedule of Unremitted Commonwealth Collections and Schedule of Uncollected State Taxes were obtained and substantiated using documentation the outgoing treasurer provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:clj

Cc: Jim Adams, Board Chair
Dale Wagoner, County Administrator
Kimberly Jackson, Partner
Creedle, Jones and Associates

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.

<u>Unremitted Commonwealth Collections</u>	<u>Balance</u>
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	<u>\$ 0.00</u>

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 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.

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

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