



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 15, 2021

Michael Rowe  
Board Chairman  
County of Mathews

Dear Mr. Rowe:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated for the year ended June 30, 2021. 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.

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.

Sincerely,

Staci Henshaw  
Auditor of Public Accounts

SAH:rh

cc: Sanford B. Wanner, Interim County Administrator  
Wendy H. Stewart, Treasurer  
L. Mark Barrick, Sheriff

County of Mathews  
State Account  
Distribution List  
For the year ended June 30, 2021

Michael Rowe  
Board Chairman  
mrowe@mathewscountyva.gov

Sanford B. Wanner  
Interim County Administrator  
swanner@mathewscountyva.gov

Wendy H. Stewart  
Treasurer  
wstewart@mathewscountyva.gov

L. Mark Barrick  
Sheriff  
sheriffbarrick@mathewscountyva.gov