



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 29, 2023

L. Todd Garber
Treasurer

J. Daniel Cullers
Commissioner of the Revenue

Bryan F. Hutcheson
Sheriff

Marsha Garst
Commonwealth's Attorney

Locality: County of Rockingham

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2023. 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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Dewey Ritchie, Board Chair
Stephen G. King, County Administrator