



ROBERT BAILEY, TREASURER  
FOR THE  
CITY OF LYNCHBURG

REPORT ON TREASURER TURNOVER  
OF COMMONWEALTH COLLECTIONS  
AS OF NOVEMBER 18, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

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# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 20, 2026

Brian Witt  
Incoming Interim Treasurer

Robert Bailey  
Outgoing Treasurer

City of Lynchburg

We have performed procedures necessary to determine the accountability for Commonwealth collections of Robert Bailey outgoing Treasurer of the City of Lynchburg, at November 18, 2025, 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 November 18, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Brian Witt, 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:vks

Cc: Larry Taylor, Mayor  
Wynter Benda, City Manager  
Chris Banta, Member  
Brown, Edwards & Company, LLP

**CITY OF LYNCHBURG, VIRGINIA  
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS  
AT NOVEMBER 18, 2025**

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The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at November 18, 2025. Robert Bailey, outgoing Treasurer of City of Lynchburg, Virginia, certifies the accuracy of the following information and Brian Witt, 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	<u>0.00</u>
 Total Unremitted Commonwealth Collections	 <u>\$ 0.00</u>

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Signed and Witnessed:

signature on file

Robert Bailey, Outgoing Treasurer

signature on file

Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file

Brian Witt, Incoming Interim Treasurer

**CITY OF LYNCHBURG, VIRGINIA  
SCHEDULE OF UNCOLLECTED STATE TAXES  
AT NOVEMBER 18, 2025**

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The following schedule presents the uncollected state income tax balance that exists on November 18, 2025. Robert Bailey, outgoing Treasurer of City of Lynchburg, Virginia, certifies the accuracy of the following information and Brian Witt, 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>

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Signed and Witnessed:

signature on file  
Robert Bailey, Outgoing Treasurer

signature on file  
Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file  
Brian Witt, Incoming Interim Treasurer