



TERRI JONES, CHIEF DEPUTY TREASURER
FOR THE
COUNTY OF CHARLOTTE

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF OCTOBER 31, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

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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

Sara Crawford
Incoming Interim Treasurer

Terri Jones
Chief Deputy Treasurer

County of Charlotte

We have performed procedures necessary to determine the accountability for Commonwealth Collections of Terri Jones, Chief Deputy Treasurer of the County of Charlotte, at October 13, 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 Chief Deputy 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 Chief Deputy Treasurer at October 13, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Sara Crawford, the newly appointed Interim Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since September 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 Chief Deputy Treasurer provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

Cc: Walter Bailey, Board Chair
Landon Green, County Administrator
Matthew McLearn, Managing Director
Robinson, Farmer, Cox Associates

COUNTY OF CHARLOTTE, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
At October 13, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at October 13, 2025. Terri Jones, Chief Deputy Treasurer of County of Charlotte, Virginia certifies the accuracy of the following information and Sara Crawford, 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>

Signed and Witnessed:

signature on file
Terri Jones, Chief Deputy Treasurer

signature on file
Lindsey Tatum, Witness (Auditor)

Acknowledged Receipt:

signature on file
Sara Crawford, Incoming Interim Treasurer

COUNTY OF CHARLOTTE, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
At October 13, 2025

The following schedule presents the uncollected state income tax balance that exists on October 13, 2025. Terri Jones, Chief Deputy Treasurer of County of Charlotte, Virginia certifies the accuracy of the following information and Sara Crawford, 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:

signature on file
Terri Jones, Chief Deputy Treasurer

signature on file
Lindsey Tatum, Witness (Auditor)

Acknowledged Receipt:

signature on file
Sara Crawford, Incoming Interim Treasurer