



RONALD MERRICKS, TREASURER
FOR THE
COUNTY OF PITTSYLVANIA

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF DECEMBER 1, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 20, 2026

Vanessa Searce
Incoming Treasurer

Ronald Merricks
Outgoing Interim Treasurer

County of Pittsylvania

We have performed procedures necessary to determine the accountability for Commonwealth collections of Ronald Merricks outgoing Interim Treasurer of the County of Pittsylvania, at December 1, 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 Interim 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 Interim Treasurer at December 1, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Vanessa Searce, the newly-elected 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 Interim Treasurer provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

Cc: Robert Tucker, Jr., Board Chair
Vincent Shorter, County Administrator
Scott Wickham, Member
Robinson, Farmer, Cox Associates

COUNTY OF PITTSYLVANIA, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
AT DECEMBER 1, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at December 1, 2025. Ronald Merricks, outgoing Interim Treasurer of County of Pittsylvania, Virginia, certifies the accuracy of the following information and Vanessa Searce, incoming 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

Ronald Merricks, Outgoing Interim Treasurer

signature on file

Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file

Vanessa Searce, Incoming Treasurer

COUNTY OF PITTSYLVANIA, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
AT DECEMBER 1, 2025

The following schedule presents the uncollected state income tax balance that exists on December 1, 2025. Ronald Merricks, outgoing Interim Treasurer of County of Pittsylvania, Virginia, certifies the accuracy of the following information and Vanessa Scarce, incoming 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>\$ 373</u>
Total (Exclusive of penalty on past due items)	<u>\$ 373</u>

Signed and Witnessed:

signature on file
Ronald Merricks, Outgoing Interim Treasurer

signature on file
Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file
Vanessa Scarce, Incoming Treasurer