



CYNTHIA BRADFORD, TREASURER
FOR THE
COUNTY OF NORTHAMPTON

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF FEBRUARY 27, 2026

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov
(804) 225-3350



–TABLE OF CONTENTS–

	<u>Pages</u>
TURNOVER REPORT	1
SCHEDULES:	
Schedule of Unremitted Commonwealth Collections at February 27, 2026	2
Schedule of Uncollected State Taxes at February 27, 2026	3



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 30, 2026

Kristin Willis
Incoming Interim Treasurer

Cynthia Bradford
Outgoing Treasurer

County of Northampton

We have performed procedures necessary to determine the accountability for Commonwealth collections of Cynthia Bradford, outgoing Treasurer of the County of Northampton, at February 27, 2026, 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 February 27, 2026, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Kristin Willis, 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: L. Dixon Leatherbury, Board Chair
Matt Spuck, County Administrator
Jay Sanudo, Partner
Robinson, Farmer, Cox Associates

COUNTY OF NORTHAMPTON, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
At February 27, 2026

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at February 27, 2026. Cynthia Bradford, outgoing Treasurer of the County of Northampton, Virginia, certifies the accuracy of the following information, and Kristin Willis, incoming Interim Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

Unremitted Commonwealth Collections	<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
Transportation Transient Occupancy Taxes	<u>0.00</u>
 Total Unremitted Commonwealth Collections	 <u>\$ 0.00</u>

Signed and Witnessed:

__signature on file_____
Cynthia Bradford, Outgoing Treasurer

__signature on file_____
Chase Routten, Witness (Auditor)

Acknowledged Receipt:

__signature on file_____
Kristin Willis, Incoming Interim Treasurer

COUNTY OF NORTHAMPTON, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
At February 27, 2026

The following schedule presents the uncollected state income tax balance that exists on February 27, 2026. Cynthia Bradford, outgoing Treasurer of the County of Northampton, Virginia, certifies the accuracy of the following information, and Kristin Willis, incoming Interim Treasurer, acknowledges receipt of the schedule, as evidenced by the signatures below.

Year	<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_____
Cynthia Bradford, Outgoing Treasurer

__signature on file_____
Chase Routten, Witness (Auditor)

Acknowledged Receipt:

__signature on file_____
Kristin Willis, Incoming Interim Treasurer