



RUTH ANN OAKES, TREASURER
FOR THE
COUNTY OF HALIFAX

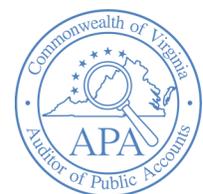
REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF SEPTEMBER 30, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

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(804) 225-3350



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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

October 22, 2025

Shana Hetzell
Incoming Interim Treasurer

Ruth Ann Oakes
Outgoing Treasurer

County of Halifax

We have performed procedures necessary to determine the accountability for Commonwealth Collections of Ruth Ann Oakes, outgoing Treasurer of the County of Halifax, at September 30, 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 September 30, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Shana Hetzell, 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: clj

Cc: W. Bryant Claiborne, Board Chair
Tomeka Morgan, County Administrator
Matthew McLearn, Managing Director
Robinson, Farmer, Cox Associates

COUNTY OF HALIFAX, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
AT SEPTEMBER 30, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at September 30, 2025. Ruth Ann Oakes, outgoing Treasurer of the County of Halifax, Virginia, certifies the accuracy of the following information and Shana Hetzell, 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	0.00
	<hr/>
Total Unremitted Commonwealth Collections	<u>\$ 0.00</u>

Signed and Witnessed:

signature on file
Ruth Anne Oakes, Outgoing Treasurer

signature on file
Lindsey Tatum, Witness (Auditor)

Acknowledged Receipt:

signature on file
Shana Hetzel, Incoming Interim Treasurer

COUNTY OF HALIFAX, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
AT SEPTEMBER 30, 2025

The following schedule presents the uncollected state income tax balance that exists on September 30, 2025. Ruth Ann Oakes, outgoing Treasurer of the County of Halifax, Virginia, certifies the accuracy of the following information and Shana Hetzell, 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</u>
Total (Exclusive of penalty on past due items)	<u>\$ 0</u>

Signed and Witnessed:

signature on file
Ruth Anne Oakes, Outgoing Treasurer

signature on file
Lindsey Tatum, Witness (Auditor)

Acknowledged Receipt:

signature on file
Shana Hetzel, Incoming Interim Treasurer