



PATRICIA BERKELEY, TREASURER
FOR THE
COUNTY OF CHARLOTTE

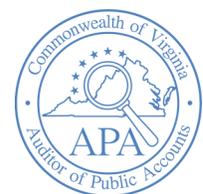
REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF SEPTEMBER 30, 2025

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

October 22, 2025

Terri Jones
Chief Deputy Treasurer

Patricia Berkeley
Outgoing Treasurer

County of Charlotte

We have performed procedures necessary to determine the accountability for Commonwealth Collections of Patricia Berkeley, outgoing Treasurer of the County of Charlotte, 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 Terri Jones, the Chief Deputy 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: Walter Bailey, Board Chair
Landon Green, County Administrator
Matthew McLearen, Managing Director
Robinson, Farmer, Cox Associates

COUNTY OF CHARLOTTE, 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. Patricia Berkeley, outgoing Treasurer of the County of Charlotte, Virginia, certifies the accuracy of the following information and Terri Jones, Chief Deputy 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

Patricia Berkeley, Outgoing Treasurer

signature on file

Lindsey Tatum, Witness (Auditor)

Acknowledged Receipt:

signature on file

Terri Jones, Chief Deputy Treasurer

COUNTY OF CHARLOTTE, 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. Patricia Berkeley, outgoing Treasurer of the County of Charlotte, Virginia, certifies the accuracy of the following information and Terri Jones, Chief Deputy 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
Patricia Berkeley, Outgoing Treasurer

signature on file
Lindsey Tatum, Witness (Auditor)

Acknowledged Receipt:

signature on file
Terri Jones, Chief Deputy Treasurer