



VINCENT SHORTER, TREASURER
FOR THE
COUNTY OF PITTSYLVANIA

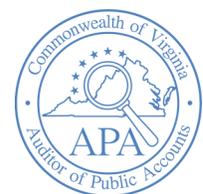
REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF JUNE 30, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

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– TABLE OF CONTENTS –

	<u>Pages</u>
TURNOVER REPORT	1
TURNOVER RECEIPTS:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Finance Director to Incoming Finance Director at June 30, 2025	2
Turnover Receipt of Uncollected State Taxes from Outgoing Finance Director to Incoming Finance Director at June 30, 2025	3



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 12, 2025

Ronald Merricks
Incoming Treasurer

Vincent Shorter
Outgoing Treasurer

County of Pittsylvania

We have performed procedures necessary to determine the accountability for Commonwealth collections of Vincent Shorter, outgoing Treasurer of the County of Pittsylvania, at June 30, 2025, and prepared the accompanying Turnover Receipt of Unremitted Commonwealth Collections and Turnover Receipt of Uncollected State Taxes. All records supporting the amounts in the Turnover Receipt of Unremitted Commonwealth Collections and Turnover Receipt 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 June 30, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Ronald Merricks, the newly-appointed Interim Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since June 30, 2024, which is the ending date of our last engagement. The amounts in the accompanying Turnover Receipt of Unremitted Commonwealth Collections and Turnover Receipt 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: Robert Tucker, Jr., Board Chair
Scott Wickham, Member
Robinson, Farmer, Cox Associates

COUNTY OF PITTSYLVANIA, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At June 30, 2025

Received of Vincent Shorter, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Ronald Merricks, Incoming Interim Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2025.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</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 Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:

Signature on file
Ronald Merricks, Incoming Treasurer

Signature on file
Vincent Shorter, Outgoing Treasurer

Signature on file
Randall Johnson, Witness (Auditor)

**COUNTY OF PITTSYLVANIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At June 30, 2025**

Received of Vincent Shorter, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Ronald Merricks, Incoming Interim Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2025.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2024 State Income Taxes	3,683.00
Total (Exclusive of penalty on past due items)	
	\$ <u>3,683.00</u>

Signed and Witnessed:

Signature on file
Ronald Merricks, Incoming Treasurer

Signature on file
Vincent Shorter, Outgoing Treasurer

Signature on file
Randall Johnson, Witness (Auditor)