



CINDY DICKERSON, TREASURER  
FOR THE  
CITY OF MARTINSVILLE

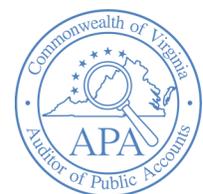
REPORT ON TREASURER TURNOVER  
OF COMMONWEALTH COLLECTIONS  
AS OF JULY 31, 2025

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

July 31, 2025

Sheila Clark  
Incoming Interim Treasurer

Cindy Dickerson  
Outgoing Treasurer

City of Martinsville

We have performed procedures necessary to determine the accountability for Commonwealth Collections of Cindy Dickerson, outgoing Treasurer of the City of Martinsville, at July 31, 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 July 31, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Sheila Clark, 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

Cc: L. C. Jones, Mayor  
Rob Fincher, Interim City Manager  
Michael Lupton, Member  
Robinson, Farmer, Cox Associates

CITY OF MARTINSVILLE, VIRGINIA  
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS  
At July 31, 2025

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The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at July 31, 2025. Cindy Dickerson, outgoing Treasurer of the City of Martinsville, Virginia, certifies the accuracy of the following information and Sheila Clark, 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	<u>0.00</u>
 Total Unremitted Commonwealth Collections	 <u>\$ 0.00</u>

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Signed and Witnessed:

Signature on File  
Cindy Dickerson, Outgoing Treasurer

Signature on File  
Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

Signature on File  
Sheila Clark, Interim Incoming Treasurer

CITY OF MARTINSVILLE, VIRGINIA  
SCHEDULE OF UNCOLLECTED STATE TAXES  
At July 31, 2025

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The following schedule presents the uncollected state income tax balance that exists on July 31, 2025. Cindy Dickerson, outgoing Treasurer of the City of Martinsville, Virginia, certifies the accuracy of the following information and Sheila Clark, 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>0.00</u>
Total (Exclusive of penalty on past due items)	<u>\$ 0.00</u>

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Signed and Witnessed:

Signature on File  
Cindy Dickerson, Outgoing Treasurer

Signature on File  
Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

Signature on File  
Sheila Clark, Interim Incoming Treasurer