



MICHELLE ATTREED, DIRECTOR OF FINANCE
FOR THE
COUNTY OF PRINCE WILLIAM

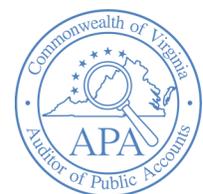
REPORT ON DIRECTOR OF FINANCE TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF AUGUST 22, 2025

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

August 22, 2025

Tim Leclerc
Incoming Acting Director of Finance

Michelle Attreed
Outgoing Director of Finance

County of Prince William

We have performed procedures necessary to determine the accountability for Commonwealth Collections of Michelle Attreed, Director of Finance of the County of Prince William, at August 22, 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 Director of Finance'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 Director of Finance at August 22, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Tim Leclerc, the newly-appointed Acting Director of Finance, 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 director of finance provided to us and amounts recorded in the Commonwealth's accounting system.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

CC: Deshundra Jefferson, Board Chair
Christopher Shorter, County Executive
Scott Anderson, Director
Cherry Bekaert, LLP

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS
At August 22, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the Finance Department at August 22, 2025. Michelle Attreed, outgoing Director of Finance of the County of Prince William, Virginia, certifies the accuracy of the following information and Tim Leclerc, incoming Acting Director of Finance 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
Stephanie Crisman, Witness (Auditor)

Signature on file
Michelle Attreed, Outgoing Director of Finance

Acknowledged Receipt:

Signature on file
Tim LeClerc, Incoming Acting Director of Finance

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
At August 22, 2025

The following schedule presents the uncollected state income tax balance that exists on August 22, 2025. Michelle Attreed, outgoing Director of Finance of the County of Prince William, Virginia, certifies the accuracy of the following information and Tim Leclerc, incoming Acting Director of Finance 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>

Signed and Witnessed:

Signature on file
Stephanie Crisman, Witness (Auditor)

Signature on file
Michelle Attreed, Outgoing Director of Finance

Acknowledged Receipt:

Signature on file
Tim LeClerc, Incoming Acting Director of Finance