



BRIAN WITT, TREASURER  
FOR THE  
CITY OF LYNCHBURG

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

Auditor of Public Accounts

Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 20, 2026

Brian Triplett  
Incoming Treasurer

Brian Witt  
Outgoing Interim Treasurer

City of Lynchburg

We have performed procedures necessary to determine the accountability for Commonwealth collections of Brian Witt, outgoing Interim Treasurer of the City of Lynchburg, at December 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 Interim Treasurer at December 31, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Brian Triplett, the incoming Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since November 18, 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: Larry Taylor, Mayor  
Wynter Benda, City Manager  
Chris Banta, Member  
Brown, Edwards & Company, LLP

CITY OF LYNCHBURG, VIRGINIA  
SCHEDULE OF UNREMITTED COMMONWEALTH COLLECTIONS  
AT DECEMBER 31, 2025

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The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at December 31, 2025. Brian Witt, outgoing Interim Treasurer of City of Lynchburg, Virginia, certifies the accuracy of the following information and Brian Triplett, incoming 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

Brian Witt, Outgoing Interim Treasurer

signature on file

Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file

Brian Triplett, Incoming Treasurer

CITY OF LYNCHBURG, VIRGINIA  
SCHEDULE OF UNCOLLECTED STATE TAXES  
AT DECEMBER 31, 2025

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The following schedule presents the uncollected state income tax balance that exists on December 31, 2025. Brian Witt, outgoing Interim Treasurer of City of Lynchburg, Virginia, certifies the accuracy of the following information and Brian Triplett, incoming 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>

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Signed and Witnessed:

signature on file

Brian Witt, Outgoing Interim Treasurer

signature on file

Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file

Brian Triplett, Incoming Treasurer