



TIM LECLERC, ACTING DIRECTOR OF FINANCE
FOR THE
COUNTY OF PRINCE WILLIAM

REPORT ON DIRECTOR OF FINANCE TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF NOVEMBER 7, 2025

Auditor of Public Accounts
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- TABLE OF CONTENTS -

	<u>Pages</u>
TURNOVER REPORT	1
SCHEDULES:	
Schedule of Unremitted Commonwealth Collections at November 7, 2025	2
Schedule of Uncollected State Taxes at November 7, 2025	3



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 20, 2026

Leslie Weldon
Incoming Director of Finance

Tim Leclerc
Outgoing Acting Director of Finance

County of Prince William

We have performed procedures necessary to determine the accountability for Commonwealth Collections of Tim Leclerc, Acting Director of Finance of the County of Prince William, at November 7, 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 Acting 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 Acting Director of Finance at November 7, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Leslie Weldon, the newly appointed Director of Finance, and to verify the proper remittance of state revenue to the Commonwealth since August 22, 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:vks

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 November 7, 2025

The following schedule presents the unremitted Commonwealth collections that exist in the finance department at November 7, 2025. Tim Leclerc, outgoing Acting Director of Finance of County of Prince William, Virginia, certifies the accuracy of the following information and Leslie Weldon, incoming 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	<u>0.00</u>
 Total Unremitted Commonwealth Collections	 <u>\$ 0.00</u>

Signed and Witnessed:

Signature on file
Tim Leclerc, Outgoing Acting Director of Finance

Signature on file
Stephanie Crisman, Witness (Auditor)

Acknowledged Receipt:

Signature on file
Leslie Weldon, Incoming Director of Finance

**COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF UNCOLLECTED STATE TAXES
At November 7, 2025**

The following schedule presents the uncollected state income tax balance that exists on November 7, 2025. Tim Leclerc, outgoing Acting Director of Finance of County of Prince William, Virginia, certifies the accuracy of the following information and Leslie Weldon, incoming 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
Tim Leclerc, Outgoing Acting Director of Finance

Signature on file
Stephanie Crisman, Witness (Auditor)

Acknowledged Receipt:

Signature on file
Leslie Weldon, Incoming Director of Finance