



JANET JONES, TREASURER
FOR THE
CITY OF RADFORD

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

Auditor of Public Accounts

Staci A. Henshaw, CPA

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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

Joy Morrison
Incoming Treasurer

Janet Jones
Outgoing Treasurer

City of Radford

We have performed procedures necessary to determine the accountability for Commonwealth collections of Janet Jones, outgoing Treasurer of the City of Radford, 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 Treasurer at December 31, 2025, to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Joy Morrison, the incoming 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

LJH: clj

Cc: David Horton, Mayor
Todd Meredith, City Manager
Corbin Stone, Member
Robinson, Farmer, Cox Associates

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

The following schedule presents the unremitted Commonwealth collections that exist in the Treasurer's office at December 31, 2025. Janet Jones, outgoing Treasurer of City of Radford, Virginia, certifies the accuracy of the following information and Joy Morrison, 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>

Signed and Witnessed:

signature on file

Janet Jones, Outgoing Treasurer

signature on file

Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file

Joy Morrison, Incoming Treasurer

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

The following schedule presents the uncollected state income tax balance that exists on December 31, 2025. Janet Jones, outgoing Treasurer of City of Radford Virginia, certifies the accuracy of the following information and Joy Morrison, 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>

Signed and Witnessed:

signature on file

Janet Jones, Outgoing Treasurer

signature on file

Randall Johnson, Witness (Auditor)

Acknowledged Receipt:

signature on file

Joy Morrison, Incoming Treasurer