



BARBARA MUIR, TREASURER
FOR THE
CITY OF NORTON

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF DECEMBER 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

January 20, 2026

Kristy Wells
Incoming Treasurer

Barbara Muir
Outgoing Treasurer

City of Norton

We have performed procedures necessary to determine the accountability for Commonwealth collections of Barbara Muir, outgoing Treasurer of the City of Norton, 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 Kristy Wells, the newly-elected 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:vks

Cc: Joseph Fawbush, Mayor
Jeff Shupe, City Manager
Scott Wickham, Member
Robinson, Farmer, Cox Associates

CITY OF NORTON, 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. Barbara Muir, outgoing Treasurer of City of Norton, Virginia, certifies the accuracy of the following information and Kristy Wells, 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	0.00
Total Unremitted Commonwealth Collections	<u>\$ 0.00</u>

Signed and Witnessed:

signature on file

Barbara Muir, Outgoing Treasurer

signature on file

Daniel Stanley, Witness (Auditor)

Acknowledged Receipt:

signature on file

Kristy Wells, Incoming Treasurer

**CITY OF NORTON, 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. Barbara Muir, outgoing Treasurer of City of Norton, Virginia, certifies the accuracy of the following information and Kristy Wells, 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

Barbara Muir, Outgoing Treasurer

signature on file

Daniel Stanley, Witness (Auditor)

Acknowledged Receipt:

signature on file

Kristy Wells, Incoming Treasurer