



SUE JONES, TREASURER
FOR THE
COUNTY OF WESTMORELAND

REPORT ON TREASURER TURNOVER
OF COMMONWEALTH COLLECTIONS
AS OF JUNE 30, 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 13, 2025

Bonnie Self
Incoming Treasurer

Sue Jones
Outgoing Treasurer

County of Westmoreland

We have performed procedures necessary to determine the accountability for Commonwealth collections of Sue Jones, outgoing Treasurer of the County of Westmoreland, at June 30, 2025, and prepared the accompanying Turnover Receipt of Unremitted Commonwealth Collections and Turnover Receipt of Uncollected State Taxes. All records supporting the amounts in the Turnover Receipt of Unremitted Commonwealth Collections and Turnover Receipt 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 June 30, 2025 to ensure proper turnover of the unremitted Commonwealth collections and the state tax uncollected balance to Bonnie Self, the newly appointed Interim Treasurer, and to verify the proper remittance of state revenue to the Commonwealth since June 30, 2024, which is the ending date of our last engagement. The amounts in the accompanying Turnover Receipt of Unremitted Commonwealth Collections and Turnover Receipt 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: Darryl Fisher, Board Chair
Jim Taylor, County Administrator
Mike Moran, Partner
Robinson, Farmer, Cox Associates

COUNTY OF WESTMORELAND, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At June 30, 2025

Received of Sue Jones, Outgoing Treasurer of the County of Westmoreland, Virginia, by Bonnie Self, Incoming Interim Treasurer of the County of Westmoreland, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2025.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</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	12.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	0.00
	<hr/>
Total Commonwealth Current Credit Account	\$ <u>12.00</u>

Signed and Witnessed:

Signature on file
Bonnie Self, Incoming Interim Treasurer

Signature on file
Sue Jones, Outgoing Treasurer

Signature on file
Tracy Vaughan, Witness (Auditor)

COUNTY OF WESTMORELAND, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At June 30, 2025

Received of Sue Jones, Outgoing Treasurer of the County of Westmoreland, Virginia, by Bonnie Self, Incoming Interim Treasurer of the County of Westmoreland, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2025.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2024 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	
	\$ <u>0.00</u>

Signed and Witnessed:

Signature on file
Bonnie Self, Incoming Interim Treasurer

Signature on file
Sue Jones, Outgoing Treasurer

Signature on file
Tracy Vaughan, Witness (Auditor)