



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 4, 2026

Terry Yowell
Commissioner of the Revenue

Timothy Chilton
Sheriff

Missy White
Treasurer

Locality: County of Culpeper

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the County of Culpeper for the year ended June 30, 2026. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established appropriate internal controls, and complied with state laws and regulations. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement. Our procedures included the review and evaluation of the officials' responses to an internal control questionnaire and testing the receipt, disbursement, recording, and reconciliation of Commonwealth revenues to ensure compliance with applicable laws and regulations. We limited our procedures to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality, and these firms issue separate reports on the results of their audits.

We did not note any matters requiring the constitutional officers' attention as a result of the procedures we performed for the locality indicated for the year ended June 30, 2026.

The Sheriff has taken corrective action to remediate the finding that we communicated in our previous report.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
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LJH

cc: Tom Underwood, Board Chair
Shane McCrum, Interim County Administrator