



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 1, 2020

Gary M. Deal
Board Chairman
County of Culpeper

Dear Mr. Deal:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2020. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2020 through June 30, 2020. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the Treasurer, Commissioner of Revenue, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

The Sheriff did not maintain sufficient internal control over state funds as follows.

Promptly Remit Sheriff's Fees

Repeat: Yes (first issued in fiscal year 2019)

The Sheriff did not promptly remit funds directly to the local Treasurer. We noted delays of up to 90 days. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer, either weekly or when collections exceed \$200.

We discussed this comment with the Sheriff on September 1, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM: clj

cc: John Egertson, County Administrator
Missy White, Treasurer
Terry L. Yowell, Commissioner of the Revenue
Scott H. Jenkins, Sheriff