



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

August 15, 2024

Missy White  
Treasurer

Terry L. Yowell  
Commissioner of the Revenue

Timothy W. Chilton  
Sheriff

Locality: County of Culpeper

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2024. 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. We limited our work 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.

The results of our tests found the Treasurer, Commissioner of the 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 comply with state laws and regulations as described below.

### **Remit Collections Timely**

Repeat: No

Both the former and current Sheriff delayed remitting sheriff's fees to the Treasurer. We noted delays of up to 14 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 as soon as collections exceed \$200.

Missy White, Treasurer  
Terry L. Yowell, Commissioner of the Revenue  
Timothy W. Chilton, Sheriff  
August 15, 2024  
Page Two

We discussed this finding with the current Sheriff on August 15, 2024. We acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH: clj

cc: Paul Bates, Board Chair  
John Egertson, County Administrator  
David E. Foley, Member  
Robinson, Farmer, Cox Associates