



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 24, 2025

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, 2025. 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.

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 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 Sheriff did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

### **Remit Collections Timely**

Repeat: Yes (First issued in 2024)

The Sheriff did not remit collections to the Treasurer timely. We noted delays of up to 19 days for five out of 43 (12%) receipts tested. 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

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directly with the local Treasurer either weekly or as soon as collections exceed \$200.

We discussed this finding with the Sheriff on August 28, 2025. We acknowledge the cooperation extended to us during this review.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: David Durr, Board Chair  
Samuel McLearen, County Administrator  
David Foley, Member  
Robinson, Farmer, Cox Associates