



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 8, 2021

Gary M. Deal
Board Chairman
County of Culpeper

Dear Mr. Deal:

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, 2021. 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 constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

The Sheriff has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Sincerely,

Staci Henshaw
Auditor of Public Accounts

SAH:rh

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