



DAVID L. DEJARNETTE, TREASURER  
OF THE  
COUNTY OF CULPEPER

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
DECEMBER 31, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 31, 2019

Missy White  
Incoming Treasurer

David L. DeJarnette  
Outgoing Treasurer

County of Culpeper

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of David L. DeJarnette, Treasurer of the County of Culpeper, at December 31, 2019. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 31, 2019 and to turn over the assets, accounts, and records of the office to Missy White, the newly Elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of David L. DeJarnette, Treasurer of the County of Culpeper, Virginia turned over to the incoming treasurer at December 31, 2019.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM/clj

COUNTY OF CULPEPER, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

Received of David L. DeJarnette, Outgoing Treasurer of the County of Culpeper, Virginia, by Missy White, Incoming Treasurer of the County of Culpeper, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

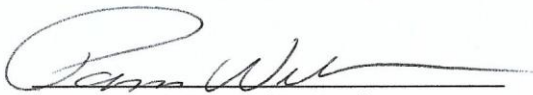
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

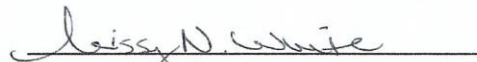
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	2,000.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	510.55
Tobacco Stamps	459,000.00

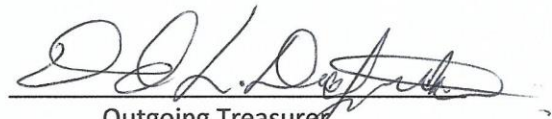
Total Commonwealth Current Credit Account \$

461,510.55

Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Treasurer

  
Outgoing Treasurer

COUNTY OF CULPEPER, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

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Received of David L. DeJarnette, Outgoing Treasurer of the County of Culpeper, Virginia, by Missy White, Incoming Treasurer of the County of Culpeper, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

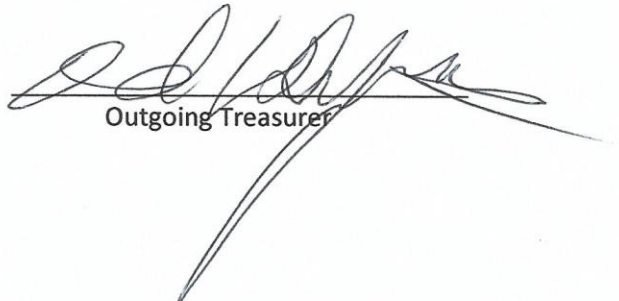
<u>Year</u>	<u>Base Tax</u>
2018 State Income Taxes	11,697.23
Total (Exclusive of penalty on past due items)	\$ <u>11,697.23</u>

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Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Treasurer

  
Outgoing Treasurer