

COUNTY OF YORK

MEMORANDUM

DATE: January 6, 2026

TO: York County Board of Supervisors

FROM: Mark L. Bellamy, Jr., County Administrator



SUBJECT: Commonwealth Collections and Remittances of the Commissioner of the Revenue, Sheriff, and Treasurer for the County of York - Fiscal Year Ended June 30, 2025

Attached for your information and review is the *Commonwealth Collections and Remittances Report* for the offices of the Commissioner of Revenue, Sheriff, and Treasurer for the County of York, covering the fiscal year ended June 30, 2025.

This annual report is prepared and published by the Virginia Auditor of Public Accounts and summarizes amounts collected and remitted to the Commonwealth by Constitutional Officers. The report is part of the Commonwealth's statewide oversight process and is used to verify compliance with state laws, regulations, and reporting requirements.

The information presented reflects the financial activity of each office for the applicable fiscal year and confirms that required collections and remittances have been properly reported. No Board action is required.

Please let me know if you have any questions or need additional information.

Schott/3326

Attachment:

- *Commonwealth Collections and Remittances Report* ending June 30, 2025



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 17, 2025

Sarah Webb
Commissioner of the Revenue

Ron Montgomery
Sheriff

Candice Kelley
Treasurer

Locality: County of York

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue, Sheriff, and Treasurer of the locality indicated 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.

We did not note any matters requiring the constitutional officers' attention as a result of the procedures we performed for the locality indicated for the year ended June 30, 2025.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Sheila Noll, Board Chair
Mark Bellamy, County Administrator