



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 01, 2023

The Honorable Sam D. Eggleston III
Chief Judge
City of Lynchburg General District Court

Audit Period: July 01, 2021, through June 30, 2022
Court System: City of Lynchburg
Judicial District: Twenty-fourth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted no matters requiring written communication with court management.

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

We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Amy S. Leftwich, Clerk
The Honorable Stephanie S. Maddox, Judge
The Honorable Randy C. Krantz, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia