



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 16, 2022

The Honorable John K. Honey, Jr.
Chief Judge
County of Henrico General District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Henrico
Judicial District: Fourteenth

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 the following matter requiring management's attention and corrective action.

Reconcile Bank Account Timely

Repeat: No

The Clerk did not reconcile the court's bank account timely for five months of the audit period. We noted delays of up to four months. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Accounting System User's Guide.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Lauren A. Caudill, Judge
The Honorable Bryan Craig Dunkum, Judge
The Honorable G. Barton Chucker, Judge
Barbara C. Shaw, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia