



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
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August 28, 2026

The Honorable Wade Bowie
Chief Judge
County of York General District Court

Review Period: July 1, 2024, through June 30, 2025
Court System: County of York
Judicial District: Ninth

We have reviewed the financial operations for the General District Court Clerk's office for the County of York for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate and test the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review for each of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a comprehensive review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or

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otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Escheat Unclaimed Property

Repeat: No

The Clerk did not report and remit unclaimed property and restitution as required by § 55.1-2524 and § 19.2-305.1(I) of the Code of Virginia. At the end of the audit period, the Clerk was holding \$4,215 in unclaimed funds. The Clerk should escheat these funds to the Virginia Department of the Treasury Division of Unclaimed Property and the Criminal Injuries Compensation Fund and annually report and remit all unclaimed funds as required by the Code of Virginia.

Promptly Resolve Accounting Errors

Repeat: No

The Clerk did not resolve accounting errors noted on the general ledger. Specifically, we noted an unresolved negative ending balance of \$200 in the Tax Set Off Collections account, which resulted from a journal entry error. The Clerk should correct the current error and, going forward, should identify and promptly resolve any accounting errors noted in the daily and monthly financial reports to ensure the propriety of all accounts and account balances.

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/clj

cc: The Honorable Matthew Danielson, Judge
The Honorable James Mullins, Judge
The Honorable Stephanie Revere, Judge
Brooke Shores, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia