



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2025

The Honorable Lyndia P. Ramsey
Chief Judge
County of Sussex General District Court

The Honorable Jacqueline R. Waymack
Chief Judge
County of Sussex Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Sussex
Judicial District: Sixth

We are performing a statewide audit of the Combined 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.

Promptly Deposit Collections

Repeat: Yes (First issued in fiscal year 2023)

The Clerk did not promptly deposit court collections for five of 44 (11%) days tested during the audit period, with delays between one and four days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

Lyndia P. Ramsey, Chief Judge
Jacqueline R. Waymack, Chief Judge
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The Clerk has taken corrective action to remediate the finding 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/vks

cc: The Honorable Peter D. Eliades, Judge
The Honorable Patricia T. Watson, Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Robert J. Fierro, Jr., Judge
Faye P. Yelverton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia