



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 23, 2025

The Honorable G. Chance Crawford  
Clerk of the Circuit Court  
City of Salem

Renee Turk, Mayor  
City of Salem

Audit Period: January 1, 2024, through December 31, 2024  
Court System: City of Salem

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court management has responsibility 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 reporting, effectiveness and efficiency of 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 otherwise compromise the Clerk's fiscal accountability.

We noted no matters involving internal control and its operation necessary to bring to management's attention.

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

G. Chance Crawford, Clerk of the Circuit Court  
Renee Turk, Mayor  
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We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

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LJH

cc: The Honorable James R. Swanson, Chief Judge  
Christopher Dorsey, City Manager  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia