



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 25, 2025

The Honorable Jon M. Babineau, Sr.
Chief Judge
City of Portsmouth General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Portsmouth
Judicial District: Third

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.

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: Kelly Newby Boyd, Clerk
The Honorable Elliott O. Moody, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia