



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 7, 2022

The Honorable Joan Ziglar  
Chief Judge  
City of Martinsville General District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Martinsville  
Judicial District: Twenty-first

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.

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

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

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: The Honorable Stephanie Vipperman, Judge  
Amber Martin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia