



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 22, 2022

The Honorable John S. Martin
Chief Judge
County of Essex General District Court

The Honorable Georgia K. Sutton
Chief Judge
County of Essex Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Essex
Judicial District: Fifteenth

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 no matters requiring written communication with court management.

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

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: rh

cc: The Honorable William L. Lewis, Judge
The Honorable David B. Caddell Jr., Judge
The Honorable Marcel D. Jones, Judge
Dee B. Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia