



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 23, 2024

The Honorable Claiborne H. Stokes, Jr.  
Chief Judge  
County of Culpeper General District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Culpeper  
Judicial District: Sixteenth

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 the following matter requiring management's attention and corrective action.

### **Promptly Deposit Collections**

Repeat: No

The Clerk did not promptly deposit court collections for 28 of 41 days tested (68%) during the audit period, with delays between one and eight 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.

Claiborne H. Stokes, Jr., Chief Judge

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Theresa Carter, Judge  
Cheryl Phillips, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia