



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 5, 2024

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

Audit Period: July 1, 2023, through June 30, 2024
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: Yes (first issued in fiscal year 2023)

The Clerk did not promptly deposit court collections for 20 of 63 days tested (32%) during the audit period, with delays of up to two 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

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