



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 23, 2025

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

Audit Period: July 1, 2023, through June 30, 2024
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 finding that we reported in the previous audit.

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: Teresa Queen, Clerk
The Honorable Stephanie B. Vipperman, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia