



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 28, 2024

The Honorable David B. Caddell, Jr.
Chief Judge
County of Stafford General District Court

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

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 29 of 61 days tested (48%) during the audit period, with delays of up to 11 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 Angela M. O'Connor, Judge
The Honorable Robert Reibach, Judge
The Honorable Jane Reynolds, Judge
Bonnie L. Camp, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia