



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 19, 2023

The Honorable Jacqueline F. Ward-Talevi  
Chief Judge  
City of Salem General District Court

The Honorable Heather Ferguson  
Chief Judge  
City of Salem Juvenile and Domestic Relations District Court

Audit Period: July 01, 2021, through June 30, 2022  
Court System: City of Salem  
Judicial District: Twenty-third

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 the Clerk's staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Brandy Ann Duncan, Clerk  
The Honorable Hilary D. Griffith, Judge  
The Honorable Leisa Ciaffone, Judge  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia