



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 22, 2021

The Honorable John S. Martin
Chief Judge
County of Essex General District Court

The Honorable Georgia K. Sutton
Chief Judge
County of Essex Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019 through June 30, 2020
Court System: County of Essex
Judicial District: Fifteenth

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 their staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

cc: The Honorable William L. Lewis, Judge
Dee B. Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia