

Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

April 20, 2021

The Honorable Stephen A. Hudgins Chief Judge County of King and Queen General District Court

Audit Period:July 1, 2019 through June 30, 2020Court System:County of King and QueenJudicial District:Ninth

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.

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

Staci Henshaw AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

cc: Jill C. Hall, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia