



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 11, 2023

The Honorable Brian J. Smalls  
Chief Judge  
County of New Kent Juvenile and Domestic Relations District Court

Audit Period: July 01, 2021, through June 30, 2022  
Court System: County of New Kent  
Judicial District: Ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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: Kelly D. Wiggins, Clerk  
The Honorable Mara M. Matthews, Judge  
The Honorable Richard G. Collins, Judge  
The Honorable Matthew R. Kite, Judge  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia