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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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January 9, 2026

The Honorable James Wiser
Chief Judge
County of Isle Of Wight Juvenile and Domestic Relations District Court

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Isle Of Wight
Judicial District: Fifth

We have reviewed the financial operations for the Juvenile and Domestic Relations District Court Clerk's office for the County of Isle Of Wight for the period noted above. Our primary objectives were to evaluate the Clerk's internal controls related to financial operations, verify the remittance of Commonwealth collections, and ensure the propriety of financial activity and account balances.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a limited control review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

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Our procedures did not identify any matters involving internal control and its operation necessary to bring to management's attention.

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

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cc: Nicole Council, Clerk
The Honorable Stan Clark, Judge
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia