



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 3, 2025

The Honorable Jack Hurley Jr.  
Chief Judge  
County of Russell

We have reviewed the financial operations for the office of the General Receiver of the Circuit Court for this locality for the year ended June 30, 2025. Our primary objectives were to test the accuracy of financial transactions recorded in the General Receiver's financial records; evaluate the General Receiver's internal controls related to the management of invested funds; and test the General Receiver's compliance with court orders, significant state laws, regulations, and policies.

The General Receiver is responsible for maintaining the records supporting financial transactions, 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 non-compliance with laws and regulations, the loss of assets, or otherwise compromise the General Receiver's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted no matters involving internal control and its operation necessary to bring to the General Receiver's attention.

We acknowledge the cooperation extended to us by the General Receiver during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: M. Katie Patton, Clerk  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia