



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 28, 2024

The Honorable Gordon S. Vincent  
Chief Judge  
County of Northampton General District Court

Audit Period: July 01, 2022, through June 30, 2023  
Court System: County of Northampton  
Judicial District: Thirty-second (2A)

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 the Clerk's staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Karen Merritt, Clerk  
The Honorable Patrick Robbins, Judge  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia