



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 23, 2022

The Honorable Matthew D. Nelson
Chief Judge
County of Chesterfield General District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Chesterfield
Judicial District: Twelfth

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 did not perform audit work related to the prior audit finding entitled "Properly Bill and Collect Court Costs" because the Clerk was in the process of implementing corrective action during our audit period. We will follow up on this finding during our next audit.

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

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: The Honorable Thomas L. Vaughn, Judge
The Honorable Keith Nelson Hurley, Judge
The Honorable Curtis M. Hairston Jr., Judge
The Honorable James J. O'Connell III, Judge
Linda J. Moore, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia