



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 5, 2024

The Honorable Gino W. Williams
Chief Judge
County of Carroll General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Carroll
Judicial District: Twenty-seventh

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: Donna Webb Ayers, Clerk
The Honorable Gerald Mabe, Judge
The Honorable Erin J. DeHart, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia