



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 26, 2023

The Honorable Deborah C. Welsh  
Chief Judge  
County of Loudoun General District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: County of Loudoun  
Judicial District: Twentieth

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 the following matter requiring management's attention and corrective action.

## **Retain Voided Receipts**

**Repeat: No**

For four of six voided receipts tested (67%), the Clerk did not retain all copies of the receipt. Clerks must monitor and control voided transactions closely as these transactions pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should properly train staff to perform appropriate journal entries rather than unnecessarily voiding receipts.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable William Fitzpatrick, Judge  
The Honorable Lorrie A. Sinclair Taylor, Judge  
Carla M. Clark, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia