



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 21, 2025

The Honorable Lorrie Sinclair Taylor
Chief Judge
County of Fauquier General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Fauquier
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: Yes (First issued in fiscal year 2023)

For three of four (75%) voided receipts tested, 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.

Lorrie Sinclair Taylor, Chief Judge

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The Clerk has taken adequate corrective action with respect to the findings reported in the prior report that are not repeated in this letter.

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/vks

cc: The Honorable Jessica H. Foster, Judge
The Honorable William R. Fitzpatrick, Judge
The Honorable Eric M. Shamis, Judge
Whitney Thornton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia