



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 13, 2024

The Honorable Nicole Belote  
Chief Judge  
County of Southampton General District Court

The Honorable James E. Wiser  
Chief Judge  
County of Southampton Juvenile and Domestic Relations District Court

Audit Period: July 01, 2022, through June 30, 2023  
Court System: County of Southampton  
Judicial District: Fifth

We are performing a statewide audit of the Combined 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.

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

Nicole Belote, Chief Judge  
James E. Wiser, Chief Judge  
February 13, 2024  
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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: Belinda Jones, Clerk  
The Honorable Alfred W. Bates III, Judge  
The Honorable Helivi Holland, Judge  
The Honorable Stan D. Clark, Judge  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia