

## Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

February 6, 2023

The Honorable Shawn Hines Chief Judge County of Wise and the City of Norton General District Court

Audit Period:July 1, 2021, through June 30, 2022Court System:County of Wise and the City of NortonJudicial District:Thirtieth

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 her staff during this engagement.

Staci Henshaw AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: The Honorable Andrew Johnson, Judge
Sherry L. Bishop, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia