



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 30, 2025

The Honorable Craig Dunkum
Chief Judge
County of Henrico General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Henrico
Judicial District: Fourteenth

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.

Properly Review General Ledger

Repeat: No

The Clerk did not properly review the monthly general ledger report and correct accounting errors. We noted a \$1,798 balance that remained in an undefined revenue account for over a year. The general ledger report summarizes all receipt, journal entry, and disbursement activity for the month and helps identify account balances and activity requiring review. The Clerk should immediately resolve the balance noted in the reserved revenue account and, going forward, should review the general ledger monthly to identify any unusual activity and correct accounting errors, as necessary.

Craig Dunkum, Chief Judge

June 30, 2025

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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

LH/clj

cc: The Honorable Lauren Caudill, Judge
The Honorable Barton Chucker, Judge
The Honorable Nicole Fox, Judge
The Honorable John Honey, Jr., Judge
Carol Kennedy, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia