



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 6, 2026

The Honorable Christopher Billias
Chief Judge
County of Alleghany General District Court

The Honorable Linda Jones
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court

Review Period: July 1, 2025, through June 30, 2026
Court System: County of Alleghany
Judicial District: Twenty-fifth

We have reviewed the financial operations for the Combined District Court Clerk's office for the County of Alleghany for the period noted above. Our primary objectives were to evaluate the Clerk's internal controls related to financial operations, verify the remittance of Commonwealth collections, and ensure the propriety of financial activity and account balances.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a limited control review for the year ended June 30, 2026.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

Christopher Billias, Chief Judge
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October 6, 2026
Page Two

Our procedures did not identify any matters involving internal control and its operation necessary to bring to management's attention.

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

Staci A. Henshaw
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LJH

cc: Felicia Nelson, Clerk
The Honorable Lethia Hammond, Judge
The Honorable Robin Mayer, Judge
The Honorable Correy Smith, Judge
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia