



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 26, 2021

The Honorable Gordon S. Vincent
Chief Judge
County of Accomack General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Accomack
Judicial District: 2A

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 certain matters requiring management's attention and corrective action. These matters include the following:

Retain Voided Receipts

Repeat: No

In four of 11 voided receipts tested (36%), the Clerk did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of the voided receipts as required by the financial accounting system user's guide. Otherwise, if all copies of the receipt are not available, receipting errors should be corrected by other means.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: Francina Chisum, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia