



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 9, 2025

The Honorable Sandra S. Menago
Chief Judge
City of Virginia Beach General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Virginia Beach
Judicial District: Second

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 the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Pamela Pringle, Clerk
The Honorable Daniel R. Lahne, Judge
The Honorable Elizabeth S. Foster, Judge
The Honorable Paul D. Merullo, Judge
The Honorable Vivian F. Henderson, Judge
The Honorable Wanda J. Cooper, Judge
The Honorable Jonathan L. Stone, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia