



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 28, 2026

The Honorable Linda Smith
Clerk of the Circuit Court
City of Hampton

Jimmy Gray, Mayor
City of Hampton

Review Period: April 1, 2025, through March 31, 2026
Court System: City of Hampton

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the City of Hampton, for the period noted above, pursuant to §30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk 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.

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

The Clerk has taken corrective action to remediate the findings that we communicated in our previous report.

Linda Smith, Clerk of the Circuit Court
Jimmy Gray, Mayor
July 28, 2026
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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

LJH

cc: The Honorable Tonya Henderson-Stith, Chief Judge
Mary Bunting, City Manager
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia