



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 21, 2022

The Honorable Stephen Ashton Hudgins  
Chief Judge  
City of Williamsburg General District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: City of Williamsburg  
Judicial District: Ninth

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.

### **Review General Ledger**

Repeat: No

The Clerk did not review the monthly general ledger report and correct accounting errors, as necessary. We noted a negative balance of \$107 in an account not typically used in district courts, a negative balance of \$720 in the over/short account, and a \$715 balance in the federal garnishments account during the audit period. 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 negative balances noted and the balance in the garnishment account and, going forward, should review the general ledger monthly to identify any unusual activity and correct accounting errors, as necessary.

Stephen Ashton Hudgins, Chief Judge

April 21, 2022

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Colleen K. Killilea, Judge  
Edwina Millerleile, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

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The Honorable Stephen Ashton Hudgins

Chief Judge

City of Williamsburg General District Court

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Edwina Millerleile

Clerk of the Court

City of Williamsburg

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The Honorable Colleen K. Killilea, Judge

City of Williamsburg General District Court

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