



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 26, 2024

The Honorable Calvin S. Spencer, Jr.
Chief Judge
County of Prince Edward General District Court

Audit Period: July 01, 2022, through June 30, 2023
Court System: County of Prince Edward
Judicial District: Tenth

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.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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: Lindsey Green, Clerk
The Honorable Jody H. Fariss, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia