



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 14, 2022

The Honorable Ray P. Lupold III
Chief Judge
County of Powhatan General District Court

The Honorable Phillip T. DiStanislao
Chief Judge
County of Powhatan Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Powhatan
Judicial District: Eleventh

We are performing a statewide audit of the Combined 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 his staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: The Honorable Thomas Stark IV, Judge
The Honorable Theresa J. Royall, Judge
Lamar M. Crockett, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia