



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 13, 2022

The Honorable Jacqueline F. Ward-Talevi  
Chief Judge  
City of Salem General District Court

The Honorable Hilary D. Griffith  
Chief Judge  
City of Salem Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: City of Salem  
Judicial District: Twenty-Third

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 her staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: Brandy Ann Duncan, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia