



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 18, 2021

The Honorable Philip C. Hollowell
Chief Judge
City of Virginia Beach Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Virginia Beach
Judicial District: Second

We are performing a statewide audit of the Juvenile and Domestic Relations 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 did not perform audit work related to the prior audit finding(s) entitled **Properly Bill and Collect Court Costs** because the Clerk was in the process of implementing corrective action during our audit period. We will follow up on these findings during our next audit.

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: The Honorable Tanya Bullock, Judge
The Honorable Deborah V. Bryan, Judge
The Honorable Adrienne L. Bennett, Judge
The Honorable Cheshire l'Anson Eveleigh, Judge
The Honorable Timothy J. Quick, Judge
Amy K. Burnham, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia