



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 23, 2021

The Honorable Daniel Roger Lahne
Chief Judge
City of Virginia Beach General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Virginia Beach
Judicial District: Second

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.

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

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

cc: The Honorable Paul David Merullo, Judge
The Honorable Afshin Farashahi, Judge
The Honorable Elizabeth S. Foster, Judge
The Honorable Vivian F. Henderson, Judge
The Honorable Salvatore R. Iaquinto, Judge
The Honorable Sandra S. Menago, Judge
David M. O'Dell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia