



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 31, 2024

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

The Honorable Marvin H. Dunkum, Jr.  
Chief Judge  
County of Cumberland Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: County of Cumberland  
Judicial District: Tenth

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 the following matters requiring management's attention and corrective action.

## **Promptly Deposit Collections**

Repeat: No

The former and current clerk delayed depositing court collections for 27 of 88 days tested (31%) during the audit period, with delays between one and three days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The current Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

**Properly Assess and Bill Court Costs**

Repeat: No

The former Clerk and her staff did not properly assess and bill court costs. In six of 47 (13%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$2,065 in court costs.
- For one case, the Clerk overcharged the defendant \$100 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The current Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

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/clj

cc: The Honorable Jody H. Fariss, Judge  
Devee G. Herzig, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia