



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 10, 2021

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

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

Audit Period: July 1, 2020, through June 30, 2021  
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 no matters requiring written communication with court management.

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous 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 Jody H. Fariss, Judge  
Jennifer Clayton, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia