



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 28, 2021

The Honorable Calvin S. Spencer
Chief Judge
County of Lunenburg General District Court

The Honorable Marvin Dunkum
Chief Judge
County of Lunenburg Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Lunenburg
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.

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

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

cc: The Honorable Jody Fariss, Judge
The Honorable Robert Morrison, Judge
Donna Snow, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia