



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 24, 2026

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

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

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Lunenburg
Judicial District: Tenth

We have reviewed the financial operations for the Combined District Court Clerk's office for the County of Lunenburg for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate and test the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review for each of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a comprehensive review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not

absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Retain Voided Receipts

Repeat: No

For five of six (83%) voided receipts tested, the former Clerks did not retain all copies of the receipt. The current Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The current Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

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 Brendan Dunning, Judge
Madison Goodwin, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia