



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 26, 2015

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Cumberland General District Court
P. O. Box 24
Cumberland, VA 23040

The Honorable S. Anderson Nelson
Chief Judge
County of Cumberland Juvenile and Domestic Relations District Court
P. O. Box 340
Boydton, VA 23917

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Cumberland
Judicial District: Tenth

We are performing a statewide audit of the Combined 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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable Marvin H. Dunkum, Judge
Carolyn Z. Helgeson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia