



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 4, 2021

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

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

Audit Period: July 1, 2019 through June 30, 2020  
Court System: County of Buckingham  
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 H. Fariss, Judge  
Dana L. Franklin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia