



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 20, 2023

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 01, 2022, through June 30, 2023
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.

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

cc: Jennifer Clayton, Clerk
The Honorable Jody H. Fariss, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia