



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 20, 2018

The Honorable Charles H. Warren
Chief Judge
County of Cumberland General District Court
P.O. Box 306 - 911 Madison Street
Boydton, VA 23917

The Honorable Marvin Dunkum
Chief Judge
County of Cumberland Juvenile and Domestic Relations District Court
P.O. Box 127
Buckingham, VA 23921

Audit Period: July 1, 2016 through June 30, 2017
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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Robert G. Woodson, Jr., Judge
Jennifer Clayton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia