



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 17, 2013

The Honorable Florence A. Powell  
Chief Judge  
County of Smyth Juvenile and Domestic Relations District Court  
187 East Main Street  
Abingdon, VA 24210

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Smyth  
Judicial District: Twenty-eighth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 certain matters that required management's attention and corrective action. These matters included:

## Properly Maintain Court Appointed Attorney Records

The former Clerk did not maintain court appointed attorney waivers and timesheets. Specifically, we tested 18 invoices and could not locate four waivers and three timesheets. A waiver provides a detailed explanation of additional fees requested. The timesheet provides a detailed accounting of the time spent on a case. We recommend the new Clerk hired in June 2012 implement procedures to help prevent this from reoccurring.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Deanis L. Simmons, Judge  
Stephanie N. Daniels, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia