



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 15, 2024

The Honorable Travis B. Lee
Chief Judge
County of Smyth General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Smyth
Judicial District: Twenty-eighth

We are performing a statewide audit of the 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 the following matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: No

The former Clerk and her staff did not properly bill and collect court costs. In nine of 57 cases tested (16%), we noted the following errors:

- The Clerk did not charge defendants in three cases a total of \$1,823 in court costs.
- For three cases, the Clerk did not certify a total of \$2,512 in court costs to the Circuit Court.
- The Clerk overcharged defendants in two cases a total of \$570 in court costs.
- For one case, the Clerk did not bill the locality for \$120 in attorney fees.

The current Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Travis B. Lee, Chief Judge

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Maintain Accounting Records

Repeat: No

The Clerk could not present for audit one of the manual receipt books used by the Clerk's office. The Clerk must retain these books for a period of three years after audit as required by § 16.1-69.56 of the Code of Virginia. The Clerk should review the accounting records retention schedule with her staff and maintain all accounting records in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Robert L. Hobbs, Judge
The Honorable Jeffrey L. Campbell, Judge
Emily M. Bolt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia