



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 23, 2015

The Honorable V. Blake McKinney  
Chief Judge  
County of Smyth General District Court  
191 East Main Street  
Abingdon, VA 24210

Audit Period: July 1, 2013 through June 30, 2014  
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 certain matters that required management's attention and corrective action. These matters included:

## **Monitor Account Status Reports**

The Clerk does not review the Individual Account Status Reports generated by the Clerk's financial management system. Not reviewing these reports resulted in several error conditions related to accounts receivable that have remained uncorrected and liability accounts that should have been disbursed or otherwise resolved. The Clerk should review automated system reports as required by the Financial Management User's Guide and make corrections as needed.

## **Properly Bill Attorney Fees – Repeat Finding**

The Clerk did not bill the locality for court appointed attorney fees arising from local cases. We noted two instances in which a total of \$240 in attorney expenses for local cases were billed to and paid by the Commonwealth instead of the locality. The Clerk should correct these cases and in the future should bill the appropriate entity for court-appointed attorney fees in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: alh

cc: The Honorable Eric R. Thiessen, Judge  
Heidi Zumpf Campbell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia