Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 1, 2016

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

Audit Period: July 1, 2014 through June 30, 2015
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 no matters requiring written communication with court management.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

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