



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 22, 2023

The Honorable Eric R. Thiessen  
Chief Judge  
County of Smyth General District Court

Audit Period: July 1, 2021, through June 30, 2022  
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 Clerk and her staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Travis B. Lee, Judge  
The Honorable Robert L. Hobbs, Judge  
Heidi Z. Campbell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia