



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 2, 2017

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, 2015 through June 30, 2016  
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 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:alh

cc: The Honorable Kurt J. Pomrenke, Judge  
The Honorable Joseph B. Lyle, Judge  
Stephanie N. Daniels, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia