



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 12, 2025

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

Audit Period: July 1, 2023, through June 30, 2024
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.

The Clerk has taken corrective action to remediate the findings that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

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