



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

December 3, 2010

The Honorable Florence A. Powell
Chief Judge
County of Smyth Juvenile and Domestic Relations Court
187 East Main Street
Abingdon, VA 24210

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Smyth
Judicial District: Twenty-eighth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

Properly Bill Fines

The Clerk is not properly billing and collecting fines resulting in a loss of revenue to the Commonwealth. In two of three cases tested, the Clerk erroneously identified fines totaling \$100 as a local violation rather than state. We recommend the Clerk research all similar cases and make the appropriate corrections to case paperwork. Further, the Clerk should bill and collect fines in accordance with Section 19.2-340 of the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable Charles F. Lincoln, Judge
Dorothy C. Whitt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia