



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

February 11, 2002

The Honorable Thomas L. Hutton, Jr.  
Chief Judge  
County of Smyth General District Court  
East Main & Court Streets Court House  
Abingdon, VA 24210

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Smyth General District Court for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Joseph S. Tate, Judge  
Ann C. Martin, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

Smyth GDC

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Ann C. Martin  
Clerk of the Court  
County of Smyth  
109 West Main Street  
Marion, VA 24354

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1 Report File  
1 Working Papers