



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 21, 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, 2016 through June 30, 2017
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:anu

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