



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 9, 2022

The Honorable Eric R. Thiessen
Chief Judge
County of Smyth General District Court

Audit Period: July 1, 2020, through June 30, 2021
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 internal control finding that we reported in the previous audit.

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

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: The Honorable Robert Hobbs, Judge
The Honorable Travis Lee, Judge
Heidi Campbell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia