



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

OFFICE OF CHILDREN'S SERVICES
Administering the Children's Services Act

February 28, 2017

Ms. Patricia Davis, CPMT Chair
28th District Court Services Unit
193 E. Main St.
Abingdon, VA 24210

RE: Smyth County CSA Program Self-Assessment Validation, File No. 29-2014

Dear Ms. Davis:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Years 2013-2015, the Smyth County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local Children's Service Act (CSA) Program. An on-site visit was scheduled and conducted by OCS Program Auditors on June 30, 2016 to perform the independent validation phase of the process.

Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Smyth County CSA program, our independent validation:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the Smyth County CPMT that no significant non-compliance observations and/or control weakness were found in the design or operation of internal controls applicable to the processes or services conducted on behalf of the Smyth County CSA. The Smyth County CPMT has taken corrective action on all non-significant observations that were identified through the completion of the self-assessment workbook.

Ms. Patricia Davis, CPMT Chair
Smyth County CSA Program Self-Assessment Validation
February 27, 2017
Page 2

We would like to thank the Smyth County CPMT and related CSA staff for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Norma Teaters, CSA Coordinator during our on-site visit. Ms. Teaters' efforts enabled the audit staff to quickly resolve any questions/concerns that we observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Annette E. Larkin
Program Auditor

cc: Scott Reiner, Executive Director
Michael L. Carter, Smyth County Administrator
Scott Simpson, Fiscal Agent
Norma Teaters, CSA Coordinator
Stephanie Bacote, Audit Manager
SEC Finance and Audit Committee