



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 12, 2001

The Honorable Wendell G. Peters  
Clerk of the Circuit Court  
County of Floyd

Board of Supervisors  
County of Floyd

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Floyd for the period July 1, 2000 through June 30, 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 during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable R.M.D. Turk, Chief Judge  
George Nester, County Administrator  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

The Honorable Wendell G. Peters  
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County of Floyd  
100 East Main Street, Room 200  
Floyd, VA 24091

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Chief Judge of the Circuit Court  
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