



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 15, 2018

The Honorable Gino W. Williams
Chief Judge
County of Floyd General District Court
55 East Main Street, Third Floor
Christiansburg, VA 24073

The Honorable Bradley G. Dalton
Chief Judge
County of Floyd Juvenile and Domestic Relations District Court
100 E. Main Street, Room 208
Floyd, VA 24091

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Floyd
Judicial District: Twenty-seventh

We are performing a statewide audit of the Combined 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.

Gino W. Williams, Chief Judge
Bradley G. Dalton, Chief Judge
November 15, 2018
Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Randal J. Duncan, Judge
Judy R. Bell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia