



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 8, 2014

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

The Honorable Robert C. Viar, Jr
Chief Judge
County of Floyd Juvenile and Domestic Relations District Court
55 East Main Street, Suite 2A
Christiansburg, VA 24073-3027

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Floyd
Judicial District: Twenty-seventh

We are performing a statewide audit of the Combined 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.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

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