



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 30, 2008

The Honorable Gino W. Williams
Chief Judge
County of Floyd
General District Court
1 East Main Street, Suite 201
Christiansburg, VA 24073

The Honorable H. Lee Chitwood
Chief Judge
County of Floyd Juvenile and
Domestic Relations District Court
225 South 4th Street, Suite 204
Wytheville, VA 24382

Mr. Karl R. Hade
Magistrate Supervising Authority
Executive Secretary
Office of the Executive Secretary
of the Supreme Court of Virginia

Audit Period: April 1, 2007 through June 30, 2008
Court System: County of Floyd

We have audited the cash receipts and disbursements of the Clerk of the Combined General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Edward M. Turner, III, Judge
The Honorable Robert C. Viar, Jr., Judge
Judy Bell, Clerk
William Walman, Regional Magistrate Supervisor
Jill Long, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia