



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 20, 2017

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, 2016 through June 30, 2017  
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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

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