September 27, 2002

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, 2001 through June 30, 2002.

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/cam

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

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

The Honorable Robert M. D. Turk
Chief Judge of the Circuit Court
County of Floyd
P. O. Box 6156
Christiansburg, VA 24068

Board of Supervisors
County of Floyd
P.O. Box 218
Floyd, VA 24091

George Nester
County Administrator
County of Floyd
P.O. Box 218
Floyd, VA 24091

Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

Martin Watts, Court Analyst
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

Director, Admin and Public Records
Department of Accounts
James Monroe Building
2nd Floor

Admin File Working Papers