



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 8, 2010

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

The Honorable W. Lee Chitwood
Chief Judge
County of Floyd Juvenile and Domestic Relations District Court
45 Third Street, N.W., Suite 103
Pulaski, VA 24301

Audit Period: July 1, 2009 through June 30, 2010
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

WJK: njt

cc: The Honorable Edward M. Turner, III, Judge
The Honorable Robert C. Viar, Jr., Judge
Judy R. Bell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia