



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 3, 2015

Stephen D. Poff
Chief Magistrate
County of Roanoke and City of Roanoke

Audit Period: November 1, 2013 through June 30, 2014
Court System: County of Roanoke and City of Roanoke
Judicial District: Twenty-Third
Magisterial Region: Second

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Reconcile Bank Account

The Chief Magistrate has not consistently reconciled the Magistrates' bank account since the end of the last audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Chief Magistrate should perform monthly bank reconciliations promptly upon receiving the bank statements as required by the Magistrate Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: William Walman, Magistrate Supervising Authority
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia