



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 26, 2021

Stephen D. Poff
Chief Magistrate
City of Roanoke

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Roanoke, City of Salem, and the County of Roanoke
Judicial District: Twenty-third
Magisterial Region: Two

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 no matters requiring written communication with management.

We acknowledge the cooperation extended to us by the Chief Magistrate and his staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

cc: Don McCown, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia