



**Walter J. Kucharski, Auditor**

# **Commonwealth of Virginia**

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

February 1, 2010

Edith Elizabeth Edwards-Talbot  
Chief Magistrate  
City of Roanoke  
P.O. Box 13867  
Roanoke, VA 24037

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City 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 Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:rsj

cc: Kozuo Webb, Magistrate Supervising Authority  
Bobby Lewis, Magistrate System Coordinator  
Supreme Court of Virginia  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia