



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 14, 2010

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

Audit Period: July 1, 2009 through June 30, 2010
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 certain matters that required management's attention and corrective action. These matters included:

Properly Reconcile Bank Account

Magistrate Black did not reconcile his bank account for the months of April 2010 and May 2010 and delayed for five months performing his bank reconciliation for June 2010. 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. We recommend the magistrate perform monthly bank reconciliations 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

WJK: alh

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