



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 14, 2023

Tiffany Overfelt Keffer
Chief Magistrate
City of Roanoke

Audit Period: July 1, 2022, through June 30, 2023
Court System: Cities of Roanoke and Salem and County 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 the following matters requiring management's attention and corrective action.

Promptly Deposit Collections

Repeat: No

The magistrates did not deposit cash bonds promptly. For two of 17 receipts tested (12%), the magistrates held collections for up to three days before deposit. Cash bonds are especially vulnerable to loss and misappropriation and, therefore, magistrates should deposit these bonds no later than the next business day as required by the Magistrate Manual.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

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