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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 8, 2018

Stephen D. Poff
Chief Magistrate
City of Roanoke

Audit Period: July 1, 2016 through June 30, 2017
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 certain matters that required management's attention and corrective action. These matters included:

Review Monthly Bank Reconciliations

Repeat: No

The Chief Magistrate did not review the monthly bank reconciliations prepared by his staff for May and June 2017. Supervisory review of bank reconciliations is an essential internal control. The Chief Magistrate should review and sign all monthly bank reconciliations as recommended by the Magistrate Manual.

Retain Voided Receipts

Repeat: No

In two of six voids tested, the Chief Magistrate did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity, and, as such must be monitored and controlled closely. The Magistrates should retain all copies of voided receipts as required by the Magistrate Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Don McCown, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia