



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 28, 2012

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

Audit Period: July 1, 2010 through June 30, 2011
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 Retain Void Receipts

In seven of eight void receipts tested, three Magistrates and two former Magistrates did not retain all copies of void receipts as required by the Magistrate Manual. Retaining void receipts is a critical internal control that helps prevent a loss of funds from occurring. The Magistrates should retain void receipts as required by the Magistrate Manual. We discussed our finding with the Chief Magistrate to help prevent this error from reoccurring.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

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