



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 9, 2025

Tiffany Overfelt Keffer
Chief Magistrate
City of Roanoke

Audit Period: July 1, 2023, through June 30, 2024
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 no matters requiring written communication with management.

The Chief Magistrate has taken corrective action to remediate the finding that we reported in the previous audit.

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

Staci A. Henshaw
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LJH

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