



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 21, 2025

The Honorable Adam H. Moseley
Chief Judge
City of Roanoke Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Roanoke
Judicial District: Twenty-third

We are performing a statewide audit of the Juvenile and Domestic Relations District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's 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 court management.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Michelle Ong Esparagoza, Clerk
The Honorable Frank W. Rogers III, Judge
The Honorable Heather P. Ferguson, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia