



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 27, 2019

The Honorable Frank W. Rogers III  
Chief Judge  
City of Roanoke Juvenile and Domestic Relations District Court  
315 W. Church Ave. S.W. 1st Floor  
Roanoke, VA 24016

Audit Period: July 1, 2017 through June 30, 2018  
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 certain matters that required management's attention and corrective action. These matters included:

### **Properly Bill and Collect Court Costs**

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk and her staff did not properly bill and collect court costs. In four of 20 cases tested, the defendants were not charged \$430 in court costs.

The current Clerk and her staff should correct the specific cases noted during the audit and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

### **Retain Proper Support for Attorney Payments**

Repeat: No

The former Clerk and her staff did not retain proper supporting documentation for attorney payments. Court appointed attorneys may request additional payments in excess of the statutory cap

Frank W. Rogers III, Chief Judge

June 27, 2019

Page Two

by submitting detailed waiver applications and timesheets for approval by the Chief and Presiding Judges. We tested six invoices and noted several errors.

For one invoice tested, the Chief Judge did not approve the list of allowances or complete the waiver application. For another invoice, the Chief Judge did not approve the list of allowances and neither the Presiding Judge nor the Chief Judges recorded the approved amount on the waiver application. For a third invoice, the Chief Judge did not approve the list of allowances or complete the waiver application and the Presiding Judge approved two different amounts.

The current Clerk should ensure all proper signatures are present and list of allowances and waivers are completed in full and retained with the appropriate case files as required by the Court Appointed Counsel Procedures and Guidelines Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Onzlee Ware, Judge  
The Honorable John Weber, III, Judge  
Michelle O. Esparagoza, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia