Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

January 22, 2010

The Honorable Jacqueline F. Ward Talevi
Chief Judge
City of Roanoke General District Court
315 W. Church Ave. S. W., 2nd Floor
Roanoke, VA 24016-5007

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Roanoke
Judicial District: Twenty-third

We are performing a statewide audit of the General 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 Court Costs

The Clerk is not properly billing and collecting the "Time to Pay Fee" as required by Section 19.2-354 of the Code of Virginia. In ten cases tested, the clerk overcharged defendants for the "Time to Pay Fee" totaling $100. We recommend the clerk make the appropriate corrections to case paperwork. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Frances W. Burkart, III, Judge
         The Honorable M. Frederick King, Judge
         The Honorable J. Christopher Clemens, Judge
         Ronald S. Albright, Clerk
         Paul F. DeLosh, Director of Judicial Services
           Supreme Court of Virginia