



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 10, 2006

The Honorable Julian H. Raney, Jr.
Chief Judge
County of Roanoke General District Court
P. O. Box 997
Salem, VA 24153

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Roanoke General District Court and the associated magistrates from the Twenty third Judicial District for the period April 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the court's internal controls; and no instances of the court's noncompliance with applicable laws, regulations, and policies.

MAGISTRATES

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Chief Magistrate needs to address as described below.

Deposit Funds Promptly

Magistrate Hutchens did not deposit funds promptly as required by Chapter 10 of the Magistrate Accounting Manual and Section 17.1-271 of the Code of Virginia. For six of ten receipts tested, the magistrate deposited funds up to five business days late.

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The magistrate should deposit funds exceeding \$350 not later than the next business day. Failure to promptly receipt and deposit collections increases the risk of misappropriation of funds and could result in lost revenue to the Commonwealth.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Vincent A. Lilley, Judge
Theresa A. Childress, Clerk
Kozuo Webb, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia