



STEVEN A. MCGRAW, SR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROANOKE

FOR THE PERIOD
APRIL 1, 2019 THROUGH MARCH 31, 2020

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Costs

Repeat: Yes, (first issued in 2018)

The Clerk and his staff did not properly bill and collect court costs. In 47 cases tested, we noted the following errors.

- Defendants in seven cases were not charged \$1,935 in court costs.
- In one case, a defendant was overcharged \$1,355 in court costs.

The Clerk and his staff should correct the specific cases noted above 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.

Properly Complete and Approve Waivers

Repeat: No

The Clerk and his staff did not maintain proper supporting documentation for attorney payments. Court appointed attorneys may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. For two of five attorney invoices tested, the Chief Judge did not approve the list of allowances and the court appointed attorneys did not submit the necessary waivers for approval. For one attorney invoice, the Chief Judge did not approve the waiver. Not having the proper documentation and approval increases the risk of improper payments to attorneys.

Prior to submitting to the Office of the Executive Secretary for payment, the Clerk should require that all proper signatures are present and that the list of allowances and waivers are completed and approved as required by the Court Appointed Counsel Procedures and Guidelines Manual.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 22, 2020

The Honorable Steven A. McGraw, Sr.
Clerk of the Circuit Court
County of Roanoke

David F. Radford, Board Chairman
County of Roanoke

Audit Period: April 1, 2019 through March 31, 2020
Court System: County of Roanoke

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable David B. Carson, Chief Judge
Daniel R. O'Donnell, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



County of Roanoke



STEVEN A. MCGRAW, SR.
CLERK OF CIRCUIT COURT

July 15, 2020

Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

RE: Audit Response and Corrective Action Plan

Dear Ms. Mavredes:

The Roanoke County Circuit Court Clerk's Office has addressed and corrected the findings of improperly billing and collecting court costs as identified in this year's annual audit.

Our plan of corrective action is to be more diligent in preventing such errors in the future by implementing a checks and balance system and by utilizing educational opportunities provided by the Virginia Supreme Court.

Respectfully submitted,

Steven A McGraw, Clerk
Roanoke County Circuit Court

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