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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 21, 2017

The Honorable Jacqueline 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, 2016 through June 30, 2017  
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 Locality for Public Defender Fees**

**Repeat:** No

During the audit period, the Clerk did not bill the locality for public defender fees of \$240 for cases in which public defenders represented defendants in local cases. The Clerk should bill the locality for the fees noted. Further, once the court has approved the public defender's timesheet in a local case, the Clerk should immediately forward the timesheets to the locality for reimbursement.

## **Properly Update Individual Receivable Accounts**

**Repeat:** No

The Clerk does not update and remove accounts, when applicable, from administrative review status. The Clerk places accounts in administrative review status when defendants request the use of community service participation to satisfy unpaid fines and costs. If the defendants do not complete the community service, the Clerk should take the unpaid account out of review status and send it to the

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collection agent and the Department of Motor Vehicles for license suspension. The Clerk placed 56 accounts in administrative review status and did not remove them from this status when notified that the defendants had not performed community service.

The Clerk should update the individual accounts noted above and review and take appropriate and timely action on all accounts in administrative review status as required by the court's financial system user's guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Francis W. Burkart III, Judge  
The Honorable Thomas W. Roe, Jr., Judge  
The Honorable Scott R. Geddes, Judge  
Rick S. Kahl, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia