



CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROANOKE

FOR THE PERIOD
APRIL 1, 2017 THROUGH MARCH 31, 2018

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



COMMENTS TO MANAGEMENT

We noted the following matter 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: No

The Clerk and his staff did not properly bill and collect court costs. In 37 cases tested, we noted the following errors.

- In five cases, defendants were not charged court costs totaling \$1,351.
- In one case, the defendant was overcharged \$530 in court costs.

The Clerk and his staff should correct the specific cases noted above and should establish a 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 Code of Virginia.

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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

July 3, 2018

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

Martha B. Hooker, Board Chairman
County of Roanoke

Audit Period: April 1, 2017 through March 31, 2018
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.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Charles N. Dorsey, Chief Judge
Thomas C. Gates, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts



County of Roanoke



STEVEN A. MCGRAW, SR.
CLERK OF CIRCUIT COURT

July 25, 2018

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

Dear Ms. Mavredes:

The Roanoke County Circuit Court Clerk's Office has addressed and corrected the findings for improperly billing and collecting court costs.

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 education opportunities provided by the Supreme Court.

Respectfully,

Steven A. McGraw, Clerk
Roanoke County Circuit Court

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