



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 10, 2011

The Honorable Jacqueline F. Ward Talevi  
Chief Judge  
City of Roanoke General District Court  
P. O. Box 997  
Salem, VA 24153

Audit Period: July 1, 2009 through June 30, 2010  
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 and Fines

The Clerk is not properly billing and collecting public defender fees, court-appointed attorney fees and fines involving state and local charges resulting in a loss of revenue to the Commonwealth. Auditor tested 24 cases and noted the following errors in eight of these cases.

- In four cases, the Clerk erroneously identified fines totaling \$575 as local violations rather than state.
- In two local cases, the Clerk did not bill the locality for public defender fees totaling \$240. Additionally, the Clerk miscoded the defendants' accounts for the public defender fees as state rather than local charges totaling \$240.
- In one local case, the Clerk did not properly bill the locality for the court-appointed attorney fees. Instead the Clerk billed the Commonwealth incorrectly, which paid \$120. Additionally, the Clerk miscoded the defendant's account for the court-appointed attorney fees as state rather than a local charge totaling \$120.
- In one case, the Clerk over-charged the defendant for the court-appointed attorney fees totaling \$120.
- In one case, the Clerk did not correctly bill a defendant for the fixed misdemeanor fee resulting in a loss of \$10 to the Commonwealth.

We recommend the Clerk make the appropriate corrections to case paperwork and bill the locality for the applicable public defender fees and court-appointed attorney fees. Further, the Clerk should bill and collect court costs and fines in accordance with Sections 19.2-163, 19.2-163.4:1 and 19.2-340 of the Code of Virginia.

The Honorable Jacqueline F. Ward Talevi  
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Page Two

#### Properly Process Credit Card Chargebacks

The Chief Deputy Clerk disputed a credit card chargeback resulting in an unnecessary expense to the Commonwealth totaling \$500. A chargeback occurs when someone disputes a charge on their credit card. We recommend the Clerk and his staff not dispute credit card chargebacks and follow the procedures in the Financial Management System User's Guide.

#### Properly Retain Void Receipts

The Clerk and his staff do not retain all copies of void receipts. In two of six voids tested, the Clerk did not retain all copies of the void receipts. Retaining void receipts is a critical internal control that helps prevent a loss of funds from occurring. The Clerk and his staff should retain void receipts as required by the Financial Management System User's Guide.

#### Promptly Delete Access

The Clerk does not promptly delete employees' access to the court's automated information system when employees resign. Specifically, the Clerk delayed four months for one former employee and two months for another former employee before deleting their access. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing and terminating access to the court's automated information system as required by the General District Court Case Management System User's Guide. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

#### Properly Maintain Case Papers

The Clerk and his staff did not properly retain all case papers. Specifically, we could not locate two cases. We recommend the Clerk and his staff maintain the court's records in accordance with the General District Court Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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