



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 11, 2010

The Honorable Jacqueline F. Ward Talevi
Chief Judge
City of Salem General District Court
P.O. Box 997
Salem, VA 24153-0997

The Honorable Joseph M. Clarke, II
Chief Judge
City of Salem Juvenile and Domestic Relations District Court
P.O. Box 986
Roanoke, VA 24005-0986

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Salem
Judicial District: Twenty-third

We are performing a statewide audit of the Combined 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 Fines and Court Costs

The Clerk is not properly billing and collecting fines, court appointed attorney, fixed misdemeanor, and courthouse security fees as required by Sections 19.2-340, 19.2-163, 16.1-69.48:1 and 53.1-120 of the Code of Virginia. The auditor tested 29 cases and noted the following errors.

- In one case, the Clerk erroneously under charged a defendant by \$500 for a fine resulting in a loss to the revenue to the Commonwealth.
- In one case, the Clerk did not bill a defendant for a fixed misdemeanor, court appointed attorney or courthouse security fee resulting in a loss of revenue to the Commonwealth totaling \$181 and to the locality totaling \$10.

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- In one case, the Clerk erroneously billed a defendant for court appointed attorney fees totaling \$120.
- In one case, the Clerk incorrectly identified a charge against a defendant as a state violation rather than local resulting in a loss of revenue to the locality totaling \$50.

We recommend the Clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the billing and collecting of court costs.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Vincent A. Lilley, Judge
The Honorable Philip Trompeter, Judge
Carolyn W. Robbins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia