



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 29, 2007

The Honorable Julian H. Raney, Jr.
Chief Judge
City of Roanoke General District Court
P.O. Box 997
Salem, VA 24153

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Roanoke General District Court and the associated magistrates from the Twenty-third Judicial District for the period January 1, 2006 through June 30, 2007.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted weaknesses in internal controls that the Clerk needs to address as described below:

Improve Daily Collection Procedures

The Clerk should review daily cash collection procedures with court staff to ensure they are proficient at receipting money. We noted daily cash shortages up to \$23.09 and cash overages up to \$100.10. We recommend the Clerk strongly consider using separate cash drawers to provide better accountability over collections. We also recommend the Clerk review the FMS User's Guide to ensure he and his staff follows prescribed daily accounting requirements.

Bill the Locality for the Public Defender and Court Appointed Attorney Fees

The District Court failed to bill the locality when a public defender, or a court appointed attorney represents someone on a local charge, in nine of 20 cases tested, as required by section 19.2-163 of the Code of Virginia. The total erroneous expenses incurred by the Commonwealth during our audit were \$242.00. The District Court should implement procedures immediately to bill the locality for court appointed attorney fees as directed by the Code of Virginia.

MAGISTRATES

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; no material weaknesses in the Magistrate's internal controls; and no instances of the Magistrate's noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and with the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: The Honorable Francis W. Burkart, III
The Honorable Jacqueline F. Ward Talevi
The Honorable M. Frederick King
Ronald S. Albright, Clerk
Raymond Leven, Chief Magistrate
Paul F. DeLosh, Director of Judicial
Supreme Court of Virginia