



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 6, 2016

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

The Honorable Leisa K. Ciaffone  
Chief Judge  
City of Salem Juvenile and Domestic Relations District Court  
305 East Main St.  
Salem, VA 24153

Audit Period: July 1, 2014 through June 30, 2015  
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 and Collect Court Costs**

The former Clerk and her staff did not properly bill and collect court costs. In seven of 38 cases tested, we noted the following errors.

- In one case, the defendant was not billed \$460 in court costs.
- In four appealed cases, court costs totaling \$435 were not certified to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In one case, the defendant was overcharged \$50 in court costs.

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- In one case, the e-summons fee of \$5 was miscoded as court-appointed attorney fees.

The current Clerk and her staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Vincent A. Lilley, Judge  
The Honorable Hilary D. Griffith, Judge  
Brandy Ann Duncan, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia