



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 19, 2019

The Honorable Jacqueline F. Ward-Talevi  
Chief Judge  
City of Roanoke General District Court  
315 W. Church Ave., S.W., 2nd Floor  
Roanoke, VA 24016-5007

Audit Period: July 1, 2017 through June 30, 2018  
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:

## **Certify Court Costs of Appealed Cases**

**Repeat:** No

The Clerk and his staff did not certify court costs of \$1,570 to the Circuit Court in four out of 24 appealed cases tested. The Clerk and his staff should correct the specific cases noted 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.

## **Promptly Bill Locality for Public Defender Fees**

**Repeat:** No

The Clerk did not promptly bill the locality for public defender fees when public defenders represented defendants in local cases. We noted delays of up to 12 months. Once the court has approved the public defender's timesheet in a local case, the Clerk should immediately forward the timesheets to the locality for reimbursement.

Jacqueline F. Ward-Talevi, Chief Judge  
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We acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Francis W. Burkart III, Judge  
The Honorable Thomas W. Roe, Jr., Judge  
The Honorable Scott R. Geddes, Judge  
Rick S. Kahl, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia