



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 25, 2019

The Honorable Jacqueline F. Ward-Talevi
Chief Judge
County of Roanoke General District Court
305 E. Main Street
Salem, VA 24153

Audit Period: July 1, 2017 through June 30, 2018
Court System: County 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 and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 69 cases tested, we noted the following errors.

- In two cases, the defendants were not charged \$601 in court costs.
- In one case, a \$96 payment was misapplied to another defendant's account.
- In one appealed case, court costs totaling \$91 were not certified to the Circuit Court.
- In two cases, the defendants were overcharged \$50 in court costs.

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The 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Carol E. Camacho, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia