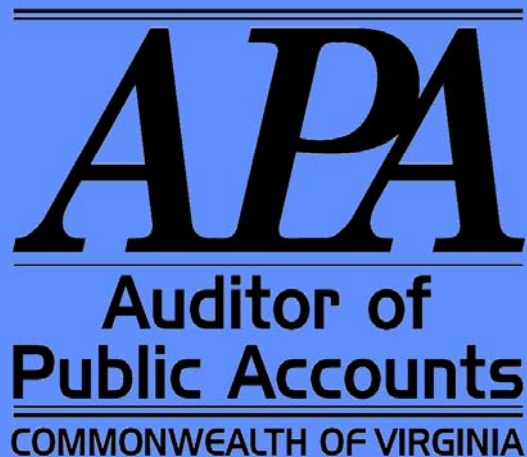


**BRENDA S. HAMILTON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF ROANOKE**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 31, 2010

The Honorable Brenda S. Hamilton  
Clerk of the Circuit Court  
City of Roanoke

City Council  
City of Roanoke

Audit Period: January 1, 2009 through December 31, 2009  
Court System: City of Roanoke

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Charles N. Dorsey, Chief Judge  
Christopher P. Morrill, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

## COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### Properly Bill Court Costs and Fines

The Clerk and her staff is not properly billing and collecting fines, court appointed attorney, jail admission, DNA, and courthouse security fees as required by Sections 19.2-340, 19.2-163, 15.2-1613.1, 19.2-310.2, and 53.1-120 of the Code of Virginia. The auditor tested 34 cases and noted the following errors.

- In one case, the Clerk's staff erroneously miscoded a Commonwealth fine of \$1,500 as a local fine.
- In three cases, the Clerk's staff did not bill the defendants for the following:
  - Court appointed attorney fees and approved expenses in two cases totaling \$698
  - Jail admission fee totaling \$25
  - DNA fee totaling \$25
- In three cases, the Clerk's staff over-charged the courthouse security fee totaling \$30.
- In one case, the Clerk staff erroneously charged a defendant for the jail admission fee totaling \$25.
- In one case, the Clerk's staff erroneously miscoded a local fine of \$5 as a Commonwealth fine.

We recommend the Clerk research all similar cases and make the appropriate corrections to case paperwork. Further, we recommend the Clerk and her staff bill and collect court costs and fines in accordance with the Code of Virginia.

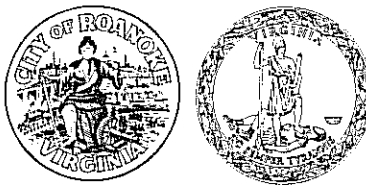
### Monitor and Disburse Liability Accounts

The Clerk is holding a \$500 bond on a case ending in July 2008. Liability accounts record amounts the Clerk is holding to disburse to individuals, other agencies or to pay fines and costs. The Clerk should monitor and disburse liabilities on a monthly basis as recommended by the Financial Management User's Guide.

OFFICE OF CLERK OF CIRCUIT COURT

Brenda S. Hamilton  
Clerk of the Circuit Court  
TWENTY-THIRD JUDICIAL CIRCUIT  
OF VIRGINIA

Criminal: (540) 853-6723  
Civil: (540) 853-6702



BRENDA S. HAMILTON  
CLERK

CIRCUIT COURT  
OF THE CITY OF ROANOKE

315 Church Avenue, S.W.  
P.O. Box 2610  
Roanoke, Virginia 24010

April 6, 2010

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

Dear Mr. Kucharski;

I have put a corrective action plan in place in regards to the audit findings discussed in the March 31, 2010 letter reviewing the audit period of January 1, 2009 through December 31, 2009. First and foremost, although this office works exceedingly hard not to make mistakes, as humans we sometimes do. This office will work more diligently each and everyday to correctly assess the costs on all files. The supervisor will check each file at the conclusion of every hearing in order to insure that the clerk has correctly assessed the statutorily required costs and fines. This office acted without deliberate intention in incorrectly charging or miscalculating costs; however, we will practice more caution when assessing the costs included in each file. I have researched each case prompting the specific errors listed in the audit report dated March 10, 2010, the necessary corrections have been made, and each file has been updated. As a corrective measure, I will review the costs assessed on each individual file of 2009 in order to ensure that we did not overlook, or incorrectly assess, the costs. In addition, the Clerk will continue to monitor and check the BR08 Liability Report monthly to ensure all cash bonds are disbursed at the appropriate time.

Ultimately, I can ensure that similar errors will be prevented due to our corrective action plan and use of extreme caution.

Sincerely,

Brenda S. Hamilton  
Clerk of the Circuit Court

APR 9 '10 AM 1:50