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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 9, 2016

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

Audit Period: July 1, 2015 through June 30, 2016
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 Fines and Costs

The former Clerk and her staff did not properly bill and collect court costs. In four of 44 cases tested, we noted the following errors.

- In two cases, the defendants were overcharged a total of \$155 in court costs.
- In one case, the defendant was not billed \$101 in court costs.
- In one case, the fine of \$100 was miscoded as a county fine rather than a town fine.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

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