



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 9, 2016

The Honorable Onzlee Ware  
Chief Judge  
County of Roanoke Juvenile and Domestic Relations District Court  
P. O. Box 986  
Roanoke, VA 24005-0986

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 Juvenile and Domestic Relations 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 Clerk and her staff did not properly bill and collect court costs. In three of 14 cases tested, we noted the following errors.

- In one case, the defendant was not billed \$211 in court costs.
- In one appealed case, court costs totaling \$120 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 \$120 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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Leisa K. Ciaffone, Judge  
Debra Barbour, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia