



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 7, 2023

The Honorable Heather Ferguson  
Chief Judge  
City of Roanoke Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021 through June 30, 2022  
Court System: City 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 the following matter requiring management's attention and corrective action.

## **Properly Bill and Collect Court Costs**

**Repeat:** No

The Clerk and her staff did not properly bill and collect court costs. In 5 of 30 cases tested (17%), we noted the following errors.

- In three cases, the Clerk did not charge defendants a total of \$455 in court costs.
- The Clerk overcharged defendants in two cases a total of \$180 in court costs.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a 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 Clerk and her staff during this engagement.

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cc: The Honorable Hilary Griffith, Judge  
The Honorable Frank Rogers, III, Judge  
Michelle Esparagoza, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia