



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 15, 2013

The Honorable Jacqueline F. Ward-Talevi
Chief Judge
City of Roanoke General District Court
P. O. Box 997
Salem, VA 24153-0997

Audit Period: July 1, 2011 through June 30, 2012
Court System: City 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:

Request Tax Set Off Refunds

The Clerk did not request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$6,977 for delinquent court costs and fines resulting in a loss of revenue to the Commonwealth and locality. A court must request tax refunds through TAX's automated accounting system called the Integrated Revenue Management System. The Clerk should request tax set off refunds to maximize collections as required by the Code of Virginia.

Properly Maintain Case Papers

The former Clerk and his staff did not properly retain all case papers. Specifically, we could not locate two cases. The new Clerk hired in January 2012 implemented new procedures to help prevent this from re-occurring.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable J. Christopher Clemens, Judge
The Honorable M. Frederick King, Judge
The Honorable Francis W. Burkart, III, Judge
Rick S. Kahl, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia