



STEVEN A. MCGRAW, SR.  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ROANOKE

REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2014 THROUGH DECEMBER 31, 2015

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## COMMENTS TO MANAGEMENT

We noted the following matter 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 and Collect Court Costs**

The Clerk and his staff did not properly bill and collect court costs. In six of 37 cases tested, we noted the following errors.

- In two cases, the defendants were not billed \$705 in court costs.
- In two cases, the defendants were overcharged a total of \$593 in court costs.
- In one case, the Clerk incorrectly sent a court-appointed attorney bill of \$158 to the locality for payment.
- In one local case, the court-appointed attorney fee of \$120 was miscoded as state instead of local.

The Clerk and his staff should correct the specific cases noted above and should 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 Code of Virginia.

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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 16, 2016

The Honorable Steven A. McGraw, Sr.  
Clerk of the Circuit Court  
County of Roanoke

P. Jason Peters, Board Chairman  
County of Roanoke

Audit Period: April 1, 2014 through December 31, 2015  
Court System: County of Roanoke

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable James R. Swanson, Chief Judge  
Thomas C. Gates, County Administrator  
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

Roanoke County Circuit Court Clerk's Office  
APA Audit Response/Corrective Action Plan

March 11, 2016

The Roanoke County Circuit Court Clerk's Office acknowledges the receipt of our March 2, 2016 audit as submitted by Audit Team Leader Randall Johnson of the Commonwealth of Virginia's office of the Auditor of Public Accounts.

We accept the findings enumerated in the section entitled "Comments to Management" and we have corrected all of them. In addition, the following corrective actions have been implemented:

>Prior to this audit, replacement of three staff positions (as a result of one retirement and two resignations for other employment) with one internal promotion and three newly hired employees between December, 2015 and January, 2016, directly affecting our office's criminal division in which most of our audit deficiencies were identified.

>Prior to this audit, office-wide implementation of our February 1, 2016 written "Management Initiatives" plan (copy provided to Auditor Johnson) stipulating changes and corrective actions identified via two months of conversations and meetings with our management team consisting of the Chief Deputy and four Deputy Clerk IV/Division Supervisors, with distribution to all staff members.

>As a result of this audit, there were detailed meetings conducted with our office's civil and criminal divisions in order to best determine the needed changes to our processes and procedures, aimed at correcting various deficiencies, and those initiatives have been put into action, including transmission of notices of these changes to internal and external entities, offices and/or functions.

Respectfully submitted,

Steven A. McGraw, Clerk