



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

March 4, 2005

The Honorable Joseph P. Bounds
Chief Judge
County of Roanoke Juvenile and
Domestic Relations District Court
305 E. Main Street
Salem, VA 24153

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Roanoke Juvenile and Domestic Relations District Court for the period October 1, 2003 through December 31, 2004.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

Court staff does not consistently assess proper court fees. We found assessment errors in five of 20 cases tested. Errors included not assessing the jail admission fee nor the tried in absence fee. We also found where the Clerk sent a court appointed attorney bill to the state rather than the locality for payment when the attorney defended an individual for a violation of a local ordinance. Lastly, court staff erroneously assessed the court appointed attorney fee on three juvenile cases. The Clerk should train staff sufficiently so they can assess all fees in accordance with the Code of Virginia.

Improve Accounts Receivable Management

The Clerk could not provide supporting documentation for changes to payment due dates in four of 20 criminal cases tested. If defendants cannot pay their fines and court costs within 15 days of sentencing, Section 19.2-354 of the Code of Virginia requires a court order or payment agreement. Improper changes to individual accounts hinder collection efforts and could also result in loss of revenue for both the Commonwealth and the locality.

We discussed these comments with the Clerk on March 4, 2005 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable Philip Trompeter, Judge
The Honorable Joseph M. Clarke, II, Judge
The Honorable John B. Ferguson, Judge
Ruth P. Bates, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia