

MUNICIPAL AUDITING REPORT

CITY OF ROANOKE

Clerk of the Circuit Court

Report Number: 09010

Audit Plan Number: 09003

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BACKGROUND

The Circuit Court of the City of Roanoke is the City's court of general jurisdiction, established by the General Assembly of Virginia. The responsibilities of the Clerk of the Circuit Court include serving as recorder of deeds, probating of wills and qualification of personal administrators of estates, handling of trust funds established by the court, issuing marriage licenses, collecting civil fees, creating court records, and certifying and archiving all records of the Circuit Court and other records as provided by law. All fees and monies administered by the Clerk of the Circuit Court are subject to audit annually by the Virginia Auditor of Public Accounts [APA]. The Municipal Auditing department completes a portion of the state's annual audit program for the APA in return for a waiver of audit fees. Our work is submitted to the APA for review and incorporation into their final report.

OBJECTIVES, SCOPE, METHODOLOGY AND RESULTS

Objectives:

1. To determine if processing fees and taxes were assessed according to state law.
2. To determine if funds held in trust through the court were deposited with the bank and accounted for in accordance with state law, including proper allocation of interest and assessment of administrative fees.
3. To determine that trust funds were disbursed in accordance with court orders.
4. To determine if subscriptions for remote access to court records were administered according to state law, including processing of applications, assessment of fees, and access to the web-based system.

Scope:

We tested transactions for the period from January 1, 2008, through December 31, 2008, for the following areas:

- Civil cases
- Deed transfers
- Wills
- Trust funds

We verified balances at June 30, 2008, for trusts held by the Clerk of the Circuit Court.

A new program allowing remote access to court records began in July 2008. Our testing included reviewing applications, subscription fees, and access for this system for the period from July 1, 2008, through December 31, 2008.

Methodology and Results:

In accordance with the audit program provided by the APA, we performed the following steps:

- Randomly selected 10 civil cases, 10 deeds, and 10 wills and recalculated all taxes and fees and traced proper receipt in accordance with state law. No exceptions were noted.
- Randomly selected 5 new order trust funds and verified appropriate clerk fees where charged and funds timely deposited within 60 days in accordance with state law. No exceptions were noted.

- Randomly selected 5 trust fund interest postings and verified appropriate clerk fees were deducted and the appropriate amount was posted to the appropriate account in accordance with state law. No exceptions were noted.
- Randomly selected 5 trust fund disbursements and verified payment was in accordance with court orders, appropriate clerk fees were deducted, and checks were posted to proper trust fund accounts and paid within 60 days as required by state law. No exceptions were noted.
- Reviewed all 6 remote access subscriptions and reviewed proper completion of applications and traced proper receipt of fees in accordance with state law. No exceptions were noted.
- Using various invalid, blank, and valid user IDs and passwords, verified a valid ID and password is required for Internet access to the court-controlled documents. No exceptions were noted.
- Special circumstances were noted that would affect the assessment of charges such as the pending filing of a will's final inventory that will require follow up in the following year's audit.

CONCLUSION

Based on the results of our audit work, we conclude that the Clerk of the Circuit Court materially complied with the Code of Virginia in those areas subjected to our review in accordance with the APA's audit program [civil processes, deeds, wills, trusts, and remote record access subscriptions]. We have submitted our work to the APA for review and incorporation into the results of the overall audit.

We would like to thank the management and staff of the Clerk of the Circuit Court office for their cooperation and assistance during the course of this audit.

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