

# MUNICIPAL AUDITING REPORT CITY OF ROANOKE



**Clerk of the Circuit Court**  
**April 15, 2016**

Report Number: 16014  
Audit Plan Number: 16025

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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 Commonwealth'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 if trust funds were disbursed in accordance with court orders.

### Scope:

We tested transactions for the period from January 1, 2015, through December 31, 2015, for the following areas:

- Civil cases
- Deeds
- Wills
- Trust funds

We verified balances at June 30, 2015, for trusts held by the Clerk of the Circuit Court.

### Methodology and Results:

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

- Randomly selected ten [10] civil cases, for which we recalculated all taxes and fees and verified cases were properly receipted in accordance with state law. *No exceptions were noted.*
- Randomly selected five [5] civil cases for which zero fees were charged and verified appropriateness. *No exceptions were noted.*

- Randomly selected five [5] deeds, for which we recalculated all taxes and fees and verified deeds were properly receipted in accordance with state law. *No exceptions were noted.*
- Randomly selected five [5] wills, for which we recalculated all taxes and fees and verified, were properly receipt in accordance with state law. *No exceptions were noted.*
- Reviewed three [3] wills where the final inventory had not been recorded as of the prior audit of May 2015 and verified any additional probate taxes were properly paid. *No exceptions were noted.*
- Determined the Trust Fund Order Book was properly safeguarded from the public and the Annual Report to the court was filed by the October 1st deadline. *No exceptions were noted.*
- Reconciled the ending balance of the Trust Fund Annual Report to the bank statement ending balance as of June 30, 2015. *No exceptions were noted.*
- Randomly selected five [5] new court ordered trust funds, for which we verified appropriate fees were charged and deposited timely in accordance with state law. *No exceptions were noted.*
- Randomly selected five [5] trust fund disbursements, for which we verified payments were in accordance with court orders, appropriate fees were deducted, and checks were paid as required by state law. *No exceptions were noted.*
- Randomly selected five [5] individual trust accounts and verified ending balances on the Liabilities Index to the ending balance on the December 31, 2015, bank statement. *No exceptions were noted.*

### 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, and trusts]. 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's office for their cooperation and assistance during the course of this audit.



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