



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 15, 2017

The Honorable Alfred W. Bates III
Chief Judge
County of Isle of Wight General District Court
17000 Josiah Parker Circle
Isle of Wight, VA 23397

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Isle of Wight
Judicial District: Fifth

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:

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile her bank account for three months during the audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the court's financial system user's guide.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs in 24 percent of the cases tested. These errors resulted in defendants being overcharged \$620, and losses to the Commonwealth

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of \$1,942 and to the locality of \$146. The Clerk should ensure she and her staff carefully review all case information to properly assess costs according to the Code of Virginia and supporting documentation.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable W. Parker Council, Judge
Keith F. Daniel, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia