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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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March 15, 2017

The Honorable Roxie O. Holder
Chief Judge
City of Portsmouth General District Court
1345 Court St. Suite 104 PO Box 129
Portsmouth, VA 23705-0129

Audit Period: July 1, 2015 through June 30, 2016
Court System: City of Portsmouth
Judicial District: Third

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:

Improve Procedures for Attorney Invoices and Billing (new)

The former Clerk did not have sufficient controls to ensure proper processing of attorney invoices and waivers and defendant billing. Court Appointed Attorneys submit invoices for payment and defendants are billed to recover the costs. Additionally, attorneys may request payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. Of 15 invoices tested, we noted:

- Seven defendants were not billed for a total of \$1,748 in attorney costs
- One defendant was billed \$120 for attorney costs that were not invoiced
- Two waiver applications totaling \$529 were not approved by the Presiding and/or Chief Judges as required

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- One waiver requesting \$735 was approved for \$240 however; the invoice was paid for \$735

The new Clerk should correct the cases noted above and provide staff training to ensure all defendants are properly charged for their court appointed attorneys. Additionally, the Clerk should implement procedures for waivers to require all proper signatures are present and approved waiver amounts agree to attorney invoices.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Douglas B. Ottinger, Judge
The Honorable Morton V. Whitlow, Judge
James M. Verschueren, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia