



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 1, 2017

The Honorable James E. Wisner
Chief Judge
County of Isle of Wight Juvenile and Domestic Relations District Court
17000 Josiah Parker Circle First Floor
Isle of Wight, VA 23397

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Isle of Wight
Judicial District: Fifth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

Properly Assess and Bill Court-Appointed Attorney Costs

The Clerk did not properly assess court-appointed attorney costs in nine of 31 cases tested. Attorneys appointed to represent defendants submit timesheets or invoices for payment of their services for each case. The Clerk must review approved invoices and calculate the proper amounts to assess to the defendant. The audit identified six defendants were undercharged a total of \$1,573. Additionally, the Clerk must bill the locality for attorneys assigned to locality cases. The audit identified three cases not billed for a loss to the Commonwealth of \$360.

The Clerk should correct the cases noted above and implement appropriate review procedures to ensure the proper assessment and billing of court-appointed attorney fees.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Terrie B. Bowden, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia