



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
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April 19, 2013

The Honorable Douglas B. Ottinger
Chief Judge
City of Portsmouth General District Court
1345 Court St. Suite 104
P.O. Box 129
Portsmouth, VA 23705-0129

Audit Period: July 1, 2011 through June 30, 2012
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:

Properly Complete and Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court-appointed attorney payments and inconsistently followed the procedures for paying attorney fees.

Specifically, we tested 43 invoices and noted errors in 11 of them.

- In nine instances, the Clerk did not retain documentation of the waiver applications and approval for \$4,216 in additional attorney compensation.
- In two instances, there was no invoice approval from the Chief Judge for the additional compensation of \$1,086 paid to the attorney.

The Clerk should follow all required procedures for paying attorney payments from the Criminal Fund.

Maintain Accountability for Manual Receipts

The Clerk does not have adequate control procedures in place for using and maintaining manual receipts. We were unable to locate three receipts in the automated system, and one receipt was written for an

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amount different than the amount recorded in the automated system. Failure to properly account for all manual receipts is an internal control weakness that could lead to the loss or misappropriation of funds. The Clerk should establish procedures to ensure the accountability of manual receipts.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:kstl

cc: The Honorable Roxie O. Holder, Judge
The Honorable Morton V. Whitlow, Judge
L. Jody Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia