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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 8, 2018

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, 2017 through June 30, 2018
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:

Properly Bill and Collect Court Costs

Repeat: Yes, (first issued in fiscal year 2017)

The Clerk and her staff did not properly bill and collect court costs. In 11 of 30 cases tested, we noted the following errors.

- In five local cases, the locality was not billed for public defender and court-appointed attorney fees of \$720.
- In five cases, defendants were not charged for court costs of \$693.
- In one local case, the Clerk undercharged the fine by \$50.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

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