



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 2, 2014

The Honorable Gary A. Mills
Chief Judge
City of Newport News General District Court
2500 Washington Avenue, 2nd Floor
Newport News, VA 23607-4307

Audit Period: July 1, 2012 through June 30, 2013
Court System: City of Newport News
Judicial District: Seventh

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 Attorney Fees

The Clerk did not bill the locality for public defender fees totaling \$465, resulting in a loss to the Commonwealth. The Clerk should bill the locality for the unbilled fees noted during the audit and establish procedures to ensure that attorney fees are billed and collected in accordance with the Code of Virginia.

The Honorable Gary A. Mills
May 29, 2014
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Richard C. Kerns, Judge
The Honorable Alfred O. Masters, Jr., Judge
The Honorable Bryant L. Sugg, Judge
Faye Rogers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia