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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 28, 2013

The Honorable Larry D. Willis, Sr.
Chief Judge
City of Chesapeake Juvenile and Domestic Relations District Court
301 Albermarle Drive Second Floor
Chesapeake, VA 23322-5501

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Chesapeake
Judicial District: First

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 Complete and Retain Supporting Documentation

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

Specifically, we tested 36 invoices and noted errors in ten of those invoices.

- In seven instances, the Clerk did not retain proper supporting documentation of the waiver applications and approval for \$2,705 in additional attorney compensation.
- In five instances, there was no approval from the Chief Judge for the additional compensation of \$1,650 paid to the attorney.
- In one instance, the approved waiver amount of \$1,041 was not recorded on the List of Allowances.

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

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Properly Bill and Collect Court Costs

The Clerk did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth and locality. In 35 percent of cases tested, the auditor noted the following errors.

- In two cases, the Clerk did not bill defendants for court appointed attorney fees of \$210.
- In four cases, the Clerk erroneously billed defendants for court appointed attorney fees of \$278.
- In two cases, the Clerk erroneously billed juveniles for court appointed attorney fees of \$143.
- In seven cases, the Clerk did not bill defendants for court costs of \$574.
- In three cases, the Clerk incorrectly entered the cases as local charges rather than state charges in the court's automated information system.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Rufus A. Banks, Jr., Judge
The Honorable Eileen A. Olds, Judge
Lorraine M. Creef, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia