



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 3, 2013

The Honorable Judith Anne Kline
Chief Judge
City of Newport News Juvenile and Domestic Relations District Court
2501 Huntington Avenue
Newport News, VA 23607

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Newport News
Judicial District: Seventh

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 Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court appointed attorney payments. We tested 37 invoices and noted errors in seven of them. In those instances, the Clerk did not retain documentation of the waiver applications and approval for \$2,352 in additional attorney compensation. The Clerk should retain all documentation supporting payments made to attorneys.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs and did not approve attorney waiver fees resulting in a loss of revenue to the Commonwealth and locality. In 11 of 46 cases tested, we noted the following errors.

- In one local case, the Clerk did not bill the locality for public defender attorney fees of \$120, resulting in a loss to the Commonwealth.
- In five cases, the Clerk did not certify court costs of \$720 to the Circuit Court, resulting in a potential loss to the Commonwealth and locality.

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- In one case, the Clerk did not bill the defendant for court costs of \$206, resulting in a loss to the Commonwealth and locality.
- In one instance, the Clerk did not charge the defendant for court-appointed attorney fees resulting in a loss to the Commonwealth of \$110.
- In two instances, the Clerk overcharged the defendants for court-appointed attorney fees by \$75.
- In one instance, the judge approved \$240 in additional waiver fees for the attorney, but the attorney was paid \$398, resulting in a loss to the Commonwealth of \$158.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Thomas W. Carpenter, Judge
The Honorable Ronald E. Bensten, Judge
The Honorable Barry G. Logsdon, Judge
Patsy A. Ewell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia