



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 28, 2011

The Honorable Robert S. Brewbaker, Jr.
Chief Judge
County of Isle of Wight Juvenile
and Domestic Relations District Court
17000 Josiah Parker Circle, First Floor
Isle of Wight, VA 23397

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Isle of Wight
Judicial District: Fifth

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

Specifically, we tested 12 invoices and noted errors in six.

- In two instances, the Clerk did not retain documentation of the waiver applications and approval for \$240 in additional attorney compensation.
- In two instances, there was no approval from the Chief Judge for the additional compensation of \$772 paid to the attorney.
- In four instances, the clerk did not charge the defendants for court-appointed attorney fees and expenses, resulting in a potential loss to the Commonwealth of \$83.

The Clerk should follow all required procedures for paying attorney payments from the Criminal Fund. Additionally, the Clerk should charge defendants for all fees to ensure reimbursement to the Criminal Fund.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Alfreda Talton-Harris, Judge
Terrie B. Bowden, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia