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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 17, 2016

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, 2015 through June 30, 2016
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:

Bill Locality for Public Defender Fees – (New finding)

The Clerk did not bill the locality for the use of the Commonwealth's Public Defender in six of ten local cases tested. Additionally, the Clerk has not billed for such cases since November 2015. The Clerk is responsible for cases in three local jurisdictions as well as the Commonwealth. When a Public Defender is appointed to represent a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth.

The Clerk should immediately bill the appropriate localities for the approximately \$720 owed for the cases tested. The Clerk should also review the applicable reports to identify additional cases from November 2015 through the current date which require billing and bill the locality for those cases. In addition, the Clerk should establish a process to ensure that future locality cases are billed timely.

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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 W. Parker Councill, Judge
Keith F. Daniel, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia