



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 24, 2014

The Honorable James A. Moore
Chief Judge
City of Suffolk General District Court
150 N. Main Street
Suffolk, VA 23434

Audit Period: July 1, 2012 through June 30, 2013
Court System: City of Suffolk
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:

Properly Assess Court-Appointed Attorney Costs

As noted in our last audit, the Clerk and her staff continued to improperly assess court-appointed attorney costs to defendants upon conviction. Attorneys appointed to represent defendants are paid by the Commonwealth and the Clerk assesses the costs to the defendants to reimburse the state. Our audit identified an error rate of 16 percent in calculating these assessments, including six accounts not assessed a total of \$1,976. The Clerk should review the work of her staff to ensure all costs are assessed to defendants as required by section 19.2-163 of the Code of Virginia and the Chart of Allowances.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Alfred W. Bates III, Judge
Brenda C. Brown, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia