



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 1, 2012

The Honorable Croxton Gordon  
Chief Judge  
County of Accomack Juvenile and Domestic Relations District Court  
P.O. Box 299  
Accomac, VA 23301

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Accomack  
Judicial District: 2A

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 Charge Court-Appointed Attorney Costs

The Clerk billed and collected Court appointed attorney fees as follows in the twenty-nine cases tested and there were one or more errors in eight of these cases.

- In five cases, the Clerk did not charge defendants for attorney expenses, resulting in a loss to the Commonwealth of \$230.
- In one case, the Clerk undercharged the defendant for attorney fees, resulting in a loss to the Commonwealth of \$325.
- In three cases, the Clerk overcharged defendants for attorney fees, resulting in an overpayment of \$135 to the Commonwealth.

We recommend the Clerk research all similar cases and make the appropriate corrections to case paperwork. The Clerk and his staff should work with the Office of the Executive Secretary to receive guidance regarding best practices of processing local and state attorney fees and expenses.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:shs

cc: Roland C. Leighton, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia