



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 29, 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, 2014 through June 30, 2015
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:

Properly Assess and Collect Attorney Costs (new)

The Clerk and her staff did not properly assess defendants for public defender fees in six of 35 cases tested. The Clerk's staff overcharged two defendants a total of \$570 and undercharged four defendants a total of \$685. The state recovers the costs for court-appointed attorneys through the assessment of costs to the defendant. The Clerk should correct the accounts noted, refund applicable overpayments, and ensure her staff are trained to properly assess and collect these costs.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable W. Parker Council, Judge
Keith F. Daniel, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia