



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 8, 2013

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, 2011 through June 30, 2012  
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 Bill and Collect Court Costs

The Clerk did not properly bill and collect court costs, resulting in a loss of revenue to the Commonwealth and locality. In five of sixteen cases tested, the auditor noted the following errors.

- In two cases, the Clerk did not bill defendants for court costs of \$238 resulting in a loss of revenue to the Commonwealth and locality.
- In three cases, the Clerk erroneously billed juvenile defendants for court-appointed attorney fees of \$360.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:kstl

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