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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 11, 2013

The Honorable David L. Williams
Chief Judge
City of Chesapeake General District Court
307 Albemarle Drive
Chesapeake, VA 23322-5571

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Chesapeake
Judicial District: First

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 Bill and Collect Court Costs and Fines

The Clerk and her staff did not properly bill and collect court costs and fines resulting in a loss of revenue to the Commonwealth and locality. In seven of 54 cases tested, the auditor noted the following errors.

- In three cases, the Clerk did not certify district court costs on felony cases certified to the Circuit Court, resulting in a loss of \$2,250 to the Commonwealth.
- In three local cases, the Clerk did not bill the locality for public defender fees, resulting in a loss to the Commonwealth of \$330.
- In one case, the Clerk incorrectly entered the charge as a local offense instead of a state offense in the court's automated information system. As a result, the Clerk miscoded court-appointed attorney fees of \$120 and fines of \$500 as local fees instead of state fees, resulting in a loss to the Commonwealth.

- In one case, the Clerk incorrectly entered the charge as a state offense instead of a local offense in the court's automated information system. As a result, the Clerk miscoded court-appointed attorney fees of \$90 and fines of \$50 as state fees instead of local fees, resulting in a loss to the locality.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Philip J. Infantino, III, Judge
The Honorable Michael R. Katchmark, Judge
The Honorable Timothy S. Wright, Judge
Deborah A. Ellington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia