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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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November 12, 2019

The Honorable Douglas B. Ottinger
Chief Judge
City of Portsmouth General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: City of Portsmouth
Judicial District: Third

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

Repeat: Yes (first issued in 2018)

The Clerk and his staff did not properly bill and collect court costs. Procedural and training breakdowns resulted in errors in 23 of 91 cases tested. We noted the following errors.

- In four cases, the defendants were not billed \$3,000 in court costs for mental evaluations.
- In nine cases, various assessment errors for attorney fees resulted in state losses of \$1,617.
- In four cases, defendants were over charged a total of \$561.
- Various errors in four additional cases resulted in state losses of \$319.

The Clerk and his staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

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Receipt Funds Timely

Repeat: No

The Clerk and his staff did not receipt civil filing fees timely for 24 of 35 cases tested. Delays of up to 95 days were noted. Funds were maintained at employee workstations rather than being secured in the safe prior to being receipted. Allowing checks to remain unsecured increases the potential for loss or misuse. All funds received by the court should be receipted timely. If the funds are not receipted immediately, they should be properly secured in the office's safe.

We acknowledge the cooperation extended to us by the Clerk's staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Roxie O. Holder, Judge
The Honorable Morton V. Whitlow, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

City of Portsmouth
General District Court
For the period July 1, 2018 through June 30, 2019
Distribution List
Mailed 11/26/19 VKS

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