



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 11, 2013

The Honorable Gary A. Mills  
Chief Judge  
City of Newport News General District Court – Criminal Division  
2500 Washington Avenue, 2nd Floor  
Newport News, VA 23607-4307

Audit Period: July 1, 2011 through June 30, 2012  
Court System: City of Newport News  
Judicial District: Seventh

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

The Clerk did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth and locality. In three of 10 cases tested, the auditor noted the following errors.

- In two local cases, the Clerk did not bill the locality for public defender fees of \$240, resulting in a loss to the Commonwealth.
- In one local case, the Clerk did not bill the defendant for court appointed attorney fees of \$120, resulting in a loss to the locality.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:shs

cc: The Honorable Richard C. Kerns, Judge  
The Honorable Alfred O. Masters, Jr., Judge  
The Honorable Bryant L. Sugg, Judge  
Faye Rogers, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia