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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 2, 2015

The Honorable James A. Moore
Chief Judge
County of Isle of Wight General District Court
150 N. Main Street
Suffolk, VA 23434

Audit Period: July 1, 2013 through June 30, 2014
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:

Bill Locality for Public Defender Fees – Repeat Finding

The Clerk did not bill the locality for the use of the Commonwealth's Public Defender in 30 of 67 locality cases. The Clerk is responsible for cases in three local jurisdictions as well as the Commonwealth. When a Public Defender is appointed to represent a defendant charged with a locality offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth.

The Clerk should immediately bill the appropriate localities for the approximately \$3,600 owed for these services. In addition, the Clerk should establish a process to ensure that future locality cases are billed timely.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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