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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 29, 2014

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, 2012 through June 30, 2013
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:

Improve Data Entry Process and Properly Assess Costs to Defendants

The Clerk and her staff improperly entered case information in the automated case management system. The Clerk is responsible for cases in three local jurisdictions as well as the Commonwealth. Incorrect or lack of assessments to defendants and jurisdictional entry errors resulted in improper billing of the localities for court appointed attorneys or public defenders as well as loss of fines and costs to the state. Errors noted in 14 of 48 cases tested included;

- Four Commonwealth cases entered as locality cases
- Defendants overcharged \$60
- Incorrect locality billing of \$240 and loss of locality costs of \$39
- Loss of Commonwealth fines of \$300
- Loss of Commonwealth costs of \$895

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The Clerk should correct the errors identified during the audit and incorporate controls for data entry to ensure all cases are adjudicated for the proper jurisdictions and all fines and costs are properly assessed.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable W. Parker Council, Judge
Keith F. Daniels, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia