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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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August 28, 2020

The Honorable Alfred W. Bates III
Chief Judge
City of Suffolk General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: City of Suffolk
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:

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should immediately reconcile the bank account and, going forward, should perform complete monthly bank reconciliations upon receiving the bank statements, as required by the court's financial system user's guide.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued FY18)

The Clerk and her staff did not properly bill and collect court costs. In 20 of 48 cases tested, we noted the following errors.

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- In twelve cases, court appointed attorney costs were not processed properly as follows:
 - two cases not billed to the locality (state loss of \$197);
 - one case improperly billed to the locality (locality loss of \$120);
 - four cases not assessed (state loss of \$240 and locality loss of \$195);
 - two cases with incorrect revenue codes (state loss of \$240); and
 - three cases with miscellaneous errors (state loss of \$57 and defendant overcharged \$39).
- In two cases, fines were assessed incorrectly (state loss of \$200).
- In three cases, costs were assessed incorrectly (locality loss of \$50 and defendants overcharged \$40).
- In three cases, costs were not assessed (state loss of \$187 and locality loss of \$45).

The Clerk and her staff should correct the specific cases noted above, obtain training as needed for court appointed attorney procedures and establish a system of review to minimize the likelihood of assessment and billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable W. Parker Council, Judge
The Honorable Nicole A. Belote, Judge
Deborah J Gardner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia