



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 13, 2021

The Honorable Alfred W. Bates, III  
Chief Judge  
County of Isle of Wight General District Court

Audit Period: July 1, 2020, through June 30, 2021  
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 the following matters requiring management's attention and corrective action.

## **Properly Bill and Collect Court Fines and Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 17 of 56 cases tested (30%), we noted the following errors.

- For five cases, the Clerk did not charge or certify to the circuit court evaluation fees totaling \$3,500.
- The Clerk did not charge defendants in six cases for \$1,352 in attorney fees.
- For three cases, the Clerk did not bill the locality \$360 for the use of the Public Defender assigned to a local case.
- The Clerk entered the jurisdiction incorrectly for three cases, causing state fine losses of \$210.

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- In three cases, the Clerk did not charge defendants for court costs totaling \$163.

The Clerk and her 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.

**Promptly Allocate Tax Set-Off Revenues**

Repeat: No

The Clerk did not promptly allocate collections of \$420 to defendant accounts. Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Clerks receiving these funds must credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues. Additionally, the Clerk must update financial accounts to ensure appropriate collection activity and to avoid defendants accruing further interest. The Clerk should research this balance and allocate these and all future funds timely.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Nicole A. Belote, Judge  
The Honorable Helivi H. Holland, Judge  
Glenda M. Wadford, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia