



G. CHANCE CRAWFORD  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF SALEM

FOR THE PERIOD  
JANUARY 1, 2016 THROUGH MARCH 31, 2017

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Properly Bill and Collect Court Costs (Repeat)**

The Clerk and his staff did not properly bill and collect court costs. In six of 19 cases tested, we noted the following errors.

- In two cases, the Clerk did not record judgments totaling \$9,532 for unpaid court costs as required by Section 8.01-446 of the Code of Virginia.
- In two cases, the defendants were not billed for a total of \$1,260 in costs.
- In one case, the Clerk did not release a judgment of \$540 for a defendant who paid court costs in full.
- In one case, the defendant was overcharged by \$200.

The Clerk and his 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.

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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 8, 2017

The Honorable G. Chance Crawford  
Clerk of the Circuit Court  
City of Salem

Byron R. Foley, Mayor  
City of Salem

Audit Period: January 1, 2016 through March 31, 2017  
Court System: City of Salem

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

### **Management's Responsibility**

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Charles N. Dorsey, Chief Judge  
Kevin S. Boggess, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

# Clerk of the Circuit Court

G. CHANCE CRAWFORD  
CLERK  
P.O. BOX 891  
SALEM, VIRGINIA 24153  
PH: 540-375-3067  
FAX: 540-375-4039



City of Salem, Virginia

TERMS OF COURT  
THIRD FRIDAY  
FEB. - MAY - JULY - SEPT.  
SECOND FRIDAY  
DECEMBER

July 18, 2017

Ms. Martha S. Mavredes, Auditor  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218

Dear Ms. Mavredes,

## **PROPERLY BILL AND COLLECT COURT COSTS**

We have had significant turnover at our criminal desk during the audit period. We are currently training a new employee at this desk. She has been sent to numerous training sessions held by the Supreme Court and has also consulted several times with Martin Watts. In the future, both my Chief Deputy and I will be closely monitoring the assessment of costs in criminal cases.

We would like to commend Daniel Stanley for being at all times professional and courteous during this most recent audit.

Sincerely,

*G. Chance Crawford*

G. Chance Crawford  
Clerk, City of Salem