



SHALVA J. BRAXTON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF PETERSBURG

FOR THE PERIOD  
JANUARY 1, 2014 THROUGH JUNE 30, 2015

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## COMMENTS TO MANAGEMENT

We noted the following matters 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.

### **Request Tax Set-Off Refunds**

The Clerk did not submit claims to the Virginia Department of Taxation (Tax) for tax set-off of refunds totaling \$239 for delinquent court fines and costs, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Tax's automated accounting system, the Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

### **Properly Assess Court Costs (Repeat)**

The Clerk and her staff did not properly assess court costs, resulting in a loss of revenue to the Commonwealth and the locality. In 22 out of 30 cases tested, we noted the following errors.

- In ten cases, the Clerk improperly assessed or did not assess court appointed attorney or public defender fees. These errors totaled \$988. In addition, in three cases, the Clerk did not bill the locality for \$450 in court appointed attorney and public defender fees.
- In nine cases, court costs were incorrectly assessed, resulting in errors totaling \$197.

The Clerk should correct the specific cases noted above. Further, the Clerk should work with her staff to ensure they understand billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court 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

November 12, 2015

The Honorable Shalva J. Braxton  
Clerk of the Circuit Court  
City of Petersburg

Howard Myers, Mayor  
City of Petersburg

Audit Period: January 1, 2014 through June 30, 2015  
Court System: City of Petersburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

We discussed these comments 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 Paul W. Cella, Chief Judge  
William E. Johnson, III, 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



Office of  
**SHALVA J. BRAXTON**  
Clerk of Circuit Court  
City of Petersburg, Virginia

**PETERSBURG CIRCUIT COURT CLERK'S OFFICE  
RESPONSE TO AUDIT POINTS JANUARY 1, 2014 – JUNE 30, 2015 AUDIT  
CORRECTIVE ACTION PLAN**

**Properly Record Fines and Court Costs**

The Clerk has continued to use the previous errors review process that was designed to reduce the error rate within the case file structure. In addition the Clerk has experienced a criminal deputy turnover for the past two years. Fines and costs have been a serious concern for this court and we will continue training with the Supreme Court of Virginia, when available. Designating a deputy clerk to periodically review for errors should also eliminate assessment errors and prevent any future over site. The vast majority of the errors noted related to those assessments related to lower court transfer activities. The Public Defender did not submit time sheets timely to the Judge of the Circuit Court for signature accordingly for the costs to be assessed timely. However, the Clerk has no control over assessing the maximum for a Public Defender's services. We will continue to work with the Office of the Executive Secretary of the Supreme Court of Virginia regarding the increase in the level of automation and training.

**Tax – Debt Setoff**

The Clerk will train and assign a secondary deputy to act in the absence of the primary deputy assigned to receive any and all correspondence from the Department of Taxation. This should eliminate any future problems with the Tax-Debt Setoff Program.

  
Shalva J. Braxton, Clerk  
Petersburg Circuit Court

November 9, 2015  
Date