



EDWARD SEMONIAN, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF ALEXANDRIA

REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2013 THROUGH MARCH 31, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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 Fines and Costs (New)

The Clerk and his staff did not properly bill and collect court fines and costs, resulting in a loss of revenue to the Commonwealth and locality. Ten of 18 criminal cases tested had errors, including cases where the court charged the incorrect amount for fixed costs, cases assessed as Commonwealth instead of City of Alexandria, and cases where the Circuit Court did not assess all General District Court fees and costs, to include ignition interlock fee and fixed costs.

After discussion with the Criminal Supervisor and the Deputy Clerks, we determined that the Deputy Clerks were assessing costs using a typed sheet with incorrect and outdated information instead of the Circuit Court Manual Appendix C. These differences led to a loss to the state of \$291. The Clerk's staff should use the Circuit Court Manual when assessing costs.

In two local cases, the Clerk did not send Public Defender timesheets to the City for payment. We determined that the Clerk's staff were unaware of the requirement to send timesheets to the City on local charges. Not submitting timesheets to the City for reimbursement caused a loss of \$428 to the Commonwealth. The Clerk should provide to his staff additional training on the procedures concerning Public Defenders for local charges.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with his staff to ensure they understand the 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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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 17, 2015

The Honorable Edward Semonian, Jr.
Clerk of the Circuit Court
City of Alexandria

William D. Euille, Mayor
City of Alexandria

Audit Period: October 1, 2013 through March 31, 2015
Court System: City of Alexandria

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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.

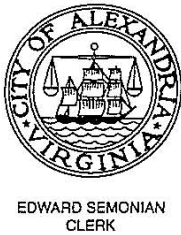
We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure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

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: alh

cc: The Honorable Lisa Bondareff Kemler, Chief Judge
Mark B. Jinks, 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



Circuit Court
OF THE
City of Alexandria, Virginia



July 16, 2015

To: Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

From: Edward Semonian Jr.
Clerk of Alexandria Circuit Court
520 King St., Room 307
Alexandria, VA 22314

Ms. Martha Mavredes,

Our office is in receipt of your finalized Audit Report covering the period of October 1, 2013 through March 31, 2015. Please accept this as our formal response which includes our action plan detailing the steps taken to address the findings identified in the report.

Regarding the billing and collection of fines and costs, the Clerk, through Management, has addressed the appropriate Deputy Clerks to verify that the Circuit Court Manual Appendix C is being used to confirm the proper collection of fines and costs, including ignition interlock fees and fixed costs, are assessed to our Criminal Cases. Management has also confirmed that the Deputy Clerks have the most recent revision of Appendix C and will continue to verify that the revision is current throughout the fiscal year. The Deputy Clerks were also reminded to pay close attention to the information provided on General District Court forms in order to assess the lower Court's fees accordingly. In addition, following the Senior Auditor's suggestion, a Supervisor Clerk has been meeting with Deputy Clerks to maintain open communication regarding any changes or updates affecting the billing and collection of fines and costs. The

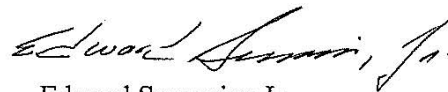
Supervisor Clerk will adopt these meetings as part of his/her responsibilities to ensure that any and all concerns are properly addressed. Granted, any concerns of high priority will be addressed immediately.

Regarding the Criminal Cases with local charges, we have made changes to the Clerk's Worksheet to clearly indicate when the Defendant is being brought to Court on local charges. Once the Public Defender submits their timesheets, we will be able to efficiently determine which ones need to be submitted to the City for payment. We have also spoken to the City's Treasury office to ensure that these timesheets are processed accordingly.

At this time, we believe we have addressed the findings of the finalized Audit Report. We will continue to monitor all Deputy Clerks and determine whether additional training is necessary, be it from our Supervisor Clerks or from the Office of the Executive Secretary of the Supreme Court.

If additional information from our office is needed, please feel free to contact us.

Sincerely,

A handwritten signature in cursive script, appearing to read "Edward Semonian, Jr.", written in dark ink.

Edward Semonian Jr.
Clerk of Circuit Court
City of Alexandria

CC: Laurie Hicks, Audit Director
Katherine St. Lawrence, Senior Auditor