



STACY L. STAFFORD  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF COLONIAL HEIGHTS

REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2016 THROUGH JUNE 30, 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: No**

The Clerk did not properly bill and collect court costs, resulting in a loss of revenue to the Commonwealth and the Locality. Specifically, in eight cases tested, defendants were not billed for a total of \$224 in court costs.

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.

## –TABLE OF CONTENTS–

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1-2
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 19, 2017

The Honorable Stacy L. Stafford  
Clerk of the Circuit Court  
City of Colonial Heights

T. Gregory Kochuba, Mayor  
City of Colonial Heights

Audit Period: July 1, 2016 through June 30, 2017  
Court System: City of Colonial Heights

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: alh

cc: The Honorable Timothy J. Hauler, Chief Judge  
Douglas E. Smith, 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 Clerk's Office  
City of Colonial Heights



STACY L. STAFFORD  
CLERK

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JUDGES  
TIMOTHY J. HAULER  
FREDERICK G. ROCKWELL, III  
STEVEN C. McCALLUM  
EDWARD A. ROBBINS, JR.  
LYNN S. BRICE  
DAVID E. JOHNSON

ERNEST P. GATES  
JOHN F. DAFFRON, JR.  
WILLIAM R. SHELTON  
MICHAEL C. ALLEN  
HAROLD W. BURGESS, JR.  
HERBERT C. GILL, JR.  
RETIRED

January 9, 2018

Ms. Martha Mavredes  
Auditor of Public Accounts  
101 North 14<sup>th</sup> Street  
9<sup>th</sup> Floor  
Richmond, VA 23219

Dear Ms. Mavredes:

I am in receipt of the DRAFT COPY of my Audit Period from July 1, 2016 through June 30, 2017. During the audit, in eight criminal cases, DNA fees were assessed at the previous rate of \$12.50 for State and \$12.50 for Locality and should have been assessed at the increased rate of \$38.00 for State and \$15.00 for locality.

I made immediate corrections to the six unpaid accounts. Two of the tested cases had been paid in full and the error resulted in a \$51.00 loss of revenue to the State and \$5.00 to the City. I further ran reports of all unpaid felony cases from July 1, 2015 through present. Within a week, each case was reviewed and corrections were made as needed. Of the approximate 400 cases reviewed ten additional cases were paid in full, resulting in a State revenue loss of \$255.00 and a City revenue loss of \$25.00.

Each staff member was advised of the increase.

Sincerely,

A handwritten signature in black ink, appearing to read "Stacy L. Stafford".  
Stacy L. Stafford  
Clerk of Court