



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

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2013**

## 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.

### Maintain Trust Fund Order Book and File Accurate Annual Reports

The Clerk did not properly maintain the Trust Fund Order Book. We noted accounts listed on the Annual Report for which there were no orders in the Trust Fund Order Book. Additionally, we noted an account on the Clerk's Annual Report that is being held by another general receiver. We recommend the Clerk and her staff review the Annual Report for accuracy each year before it is filed and ensure all applicable orders are included in the Trust Fund Order Book.

### Properly Assess Fines and Court Costs

The Clerk did not properly assess fines and court costs. Out of 38 cases, we noted the following errors.

- In one case, the Clerk did not assess a court ordered fine of \$1,000.
- In two cases, court costs were incorrectly assessed, resulting in errors totaling \$463.
- In 12 cases, the Clerk incorrectly assessed court-appointed attorney and public defender fees, resulting in errors totaling \$1,016.

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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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 28, 2014

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

Brian Moore, Mayor  
City of Petersburg

Audit Period: January 1, 2012 through December 31, 2013  
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.

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 these comments 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 James F. D'Alton, Jr., 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

*Hon. Pamela S. Baskerville, Judge  
Petersburg, Virginia*

*Hon. Paul W. Cella, Judge  
Pawhatan, Virginia*



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

*February 24, 2014*

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

Dear Ms. Mavredes:

Enclosed please find my Corrective Action Plan for the audit period January 1, 2012 through December 31, 2014.

Respectfully submitted,

  
Shalva J. Braxton, Clerk  
Petersburg Circuit Court



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


**PETERSBURG CIRCUIT COURT CLERK'S OFFICE  
RESPONSE TO AUDIT POINTS – 2012/2013 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 rates within the case file structure. In addition, fines and costs were periodically reviewed for assessment errors. An increase in personnel assessment of fines and court costs should prevent any future over site. In order to completely eliminate all assessment errors, an increase in the level of automation should be considered in that the vast majority of the errors noted related to those assessments related to lower court transfer activities and the Public Defender not submitting time sheets timely to the Judge of the Circuit Court to be signed in order for the costs to be assessed properly. However, the Clerk has no control assessing the maximum for a Public Defender's services if it is not what is indicated on such time sheet. 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.

**Properly Maintain Trust Fund Order Book**

The Clerk will put a check and balance system in place that will eliminate report errors received from the General Receiver and to ensure all applicable orders are included in the Trust Fund Order Book to include the necessary training with the Office of the Executive Secretary of the Supreme Court of Virginia.

  
Shalva J. Braxton, Clerk  
Petersburg Circuit Court

February 24, 2014  
Date