

**CYNTHIA P. MORRISON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF PORTSMOUTH**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2010 THROUGH MARCH 31, 2011**



–TABLE OF CONTENTS–

	<u>Pages</u>
AUDIT LETTER	1
COMMENTS TO MANAGEMENT	2
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	3-4



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

July 22, 2011

The Honorable Cynthia P. Morrison  
Clerk of the Circuit Court  
City of Portsmouth

City Council  
City of Portsmouth

Audit Period: July 1, 2010 through March 31, 2011  
Court System: City of Portsmouth

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

WJK:alh

cc: The Honorable James C. Hawks, Chief Judge  
Kenneth L. Chandler, 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

## 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 Record and Collect Criminal Court Costs

The Clerk does not properly record and collect criminal court costs as required by the Code of Virginia. Specifically, we tested 28 cases, and determined nine of these cases had one or more errors.

- In two cases, the Clerk over charged the defendant for various fees including, "fixed felony revocation fee," "local courthouse security fee," "local training academy fee," "jail admission fee," and "court-appointed attorney fee," resulting in defendant overpayments of revenue to the Commonwealth of \$1,156 and the locality of \$47.
- In one case, the Clerk did not charge the defendant for a fine per the court order, resulting in a loss of revenue to the Commonwealth of \$100.
- In two cases, the Clerk did not charge the defendant for various fees including the "internet crimes for children fee" and "Commonwealth attorney fee," resulting in a loss of revenue to the Commonwealth of \$32 and the locality of \$12.
- In one case, the Clerk did not charge the defendant the misdemeanor drug fee, resulting in a loss of revenue to the Commonwealth of \$84.
- In five cases, the Clerk did not charge the courthouse construction fee per conviction, but instead the Clerk charged defendants one time regardless of number of convictions, resulting in a loss to the locality of \$18 and overpayment to the locality of \$3.

# Commonwealth of Virginia

CYNTHIA P. MORRISON, Clerk



## PORTSMOUTH CIRCUIT COURT

601 Crawford Street

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Ethel S. Weaver, Chief Deputy Clerk  
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July 12, 2011

Mr. Walter Kucharski  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, Virginia 23218

Re: Audit Period July 1, 2010 through June 30, 2011

Dear Mr. Kucharski:

In reference to the audit of this office conducted by members of the APA staff one area of concern was noted in the criminal division. The staff had multiple errors in the area of properly recording and collecting criminal court costs.

My staff and I have worked diligently to correct all errors noted in the audit. The following corrective action plan has been implemented to prevent future occurrences.

The Fines/Penalties Cost Assessment sheet has been revised to indicate which add-on costs are per conviction and which can only be assessed once. A procedure has been written for deputies to follow when processing a case that involves failure to comply with first offender status.

The errors noted during the audit were corrected on all cases. Only one case was paid in full, which result in loss revenue of \$84 to the Commonwealth. All other cases still had cost pending which allows the individuals to pay the corrected amounts. The cases have been corrected and notice provided to the individuals of a change in the amount of their court costs.

The bookkeeper, chief deputy and the clerk will conduct additional training and auditing of case files. The CR18 and CR22 will be utilized monthly for monitoring the staff on compliance with proper assessment of court cost and fines.

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Mr. Walter Kucharski  
Page 2  
July 12, 2011

Thanks to the audit staff for their assistance in identifying these areas of concern.

As clerk, I will closely monitor this department to insure all corrective action procedures are implemented and followed.

Sincerely yours,

A handwritten signature in cursive script that reads "Cynthia P. Morrison". The signature is fluid and elegant, with the first letters of the first and last names being capitalized and prominent.

Cynthia P. Morrison  
Clerk of Circuit Court