



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

AS OF  
DECEMBER 31, 2019

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.

### **Reconcile Bank Account**

**Repeat:** No

The outgoing Clerk did not reconcile the court's bank account between July 2019 and December 2019. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The newly elected Clerk should immediately reconcile the bank account and, going forward, should perform complete monthly bank reconciliations upon receiving the bank statements, as required by the court's financial system user's guide.

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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

January 21, 2020

J. Greg Parks  
Clerk of the Circuit Court  
City of Alexandria

Justin Wilson, Mayor  
City of Alexandria

We have performed procedures on the accompanying Statement of Assets and Liabilities of Edward Semonian, Jr., former Clerk of the Circuit Court of the City of Alexandria at December 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the City of Alexandria's court of record. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing Clerk.

The purpose of the limited procedures we performed was to determine the accountability of the former Clerk at December 31, 2019, and to turn over the assets, accounts, and records of the office to J. Greg Parks, the newly elected Clerk of the Circuit Court. Our procedures included agreeing the amounts presented in the accompanying statement to supporting documentation, such as bank statements and financial reports. We also verified the termination of the former Clerk's access to financial and other systems and the Court's bank account. During these procedures, 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. A more comprehensive audit of the former Clerk was performed for the period of October 1, 2017 through June 30, 2019, the results of which are included in our report dated August 9, 2019.

This financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis of accounting is prescribed by the State Comptroller and approved by the Auditor of Public Accounts as it is deemed the appropriate method of reporting by Clerks of the Circuit Court.

Based on the procedures we performed, we found the financial statement referred to above was properly supported and presents fairly, in all material respects, the assets and liabilities of the Clerk of the Circuit Court of the City of Alexandria as of December 31, 2019, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Lisa Bondareff Kemler, Chief Judge  
Mark B. Jinks, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**CITY OF ALEXANDRIA  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF DECEMBER 31, 2019**

ASSETS	
Cash and Cash Equivalents	\$3,309,843
Unreimbursed Clerk's Expenses	<u>0</u>
<b>Total</b>	<b>3,309,843</b>
LIABILITIES	
Due to the Commonwealth of Virginia	1,662,085
Due to the City of Alexandria	962,662
Collections for others	439,450
Depository bonds	144,225
Moneys under control of the court	0
Condemnation Funds	0
Unspecified receipts	101,421
<b>Total</b>	<b>\$3,309,843</b>

This Statement was prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.