



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

FOR THE PERIOD
APRIL 1, 2015 THROUGH SEPTEMBER 30, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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.

Properly Bill and Collect Court Costs (Repeat)

The Clerk and his staff did not properly assess DNA and court appointed attorney fees. Specifically, the Clerk is not utilizing information available through the Local Inmate Data System (LIDS) to determine whether or not a defendant needs to have a DNA sample taken, the cost of which the defendant must pay. Section 19.2-310.2 of the Code of Virginia requires defendants to pay for the taking of DNA samples when convicted of felonies and certain misdemeanor offenses. However, the defendant is not required to pay if a sample has already been obtained on previous convictions, and this is determined through information available in LIDS.

In addition, the Clerk and his staff did not properly calculate and assess attorney costs in eight of 20 cases tested. Attorneys appointed to represent defendants submit timesheets or invoices for payment of their services for each case. The Clerk's staff must review the approved invoices and calculate the proper amounts to assess to the defendants. The audit identified that seven defendants were overcharged a total of \$1,358 and one defendant was not charged for \$1,780 in attorney fees.

The Clerk should obtain access to LIDS in order determine if DNA has already been taken from a defendant and assess the DNA fee as appropriate. In addition, the Clerk should correct the cases noted above related to the improper assessment of attorney fees and implement appropriate review procedures to ensure the accuracy of the calculation and assessment of court-appointed attorney fees in the future.

Properly Docket Judgments (New)

In seven of 20 criminal cases tested, the Clerk did not record the amounts owed in the judgment lien indexing system. To maximize the opportunity for the collection of delinquent fines and costs, the Clerk should use the automated judgments and record the judgment lien information without delay as required by Section 8.01-446 of the Code of Virginia.

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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

December 1, 2016

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

Allison Silberberg, Mayor
City of Alexandria

Audit Period: April 1, 2015 through September 30, 2016
Court System: City of Alexandria

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 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.

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: clj

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



December 20, 2016

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

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

Dear Ms. Mavredes,

We offer the following response and corrective measures to our 2016 Audit Report;

Properly Assess DNA Fees:

Our case management system, Alexandria Judicial Information System (AJIS), used by the Probation and Sheriff's Offices, is set up to track DNA collection and these offices update AJIS using LIDS. When DNA has been collected, this is noted on the court docket via a check box. However, our office does have LIDS access through a username and password provided by the Compensation Board so we can compare the two systems for accuracy going forward.

Properly Docket Judgements:

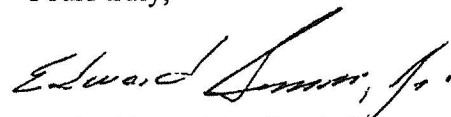
When entering Criminal court orders, AJIS has a check box that sends the related judgement into a Judgement queue. Due to recent staffing changes, this check box was not being used consistently, but with recent training our current staff members involved are now aware of how this process works. This should not be an issue going forward and the instances found have been corrected.

Properly Calculate and Assess Attorney Costs:

This is an issue that needs further training to ensure 100% accuracy, which we are currently doing. The instances found have been corrected.

Please let me know if you have any questions or need further explanation regarding our response to Comments to Management as stated in this Audit Report. Thank you.

Yours truly,

A handwritten signature in black ink, appearing to read "Edward J. Smith, Jr.", written in a cursive style.

Clerk, Alexandria Circuit Court