



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

FOR THE PERIOD  
APRIL 1, 2015 THROUGH MARCH 31, 2016

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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## 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 (new)**

The Clerk and her staff did not properly bill and collect court costs. In ten of 40 cases tested, we noted the following errors.

- In four cases, defendants were overcharged \$1,461 for attorney fees.
- In three cases, clerical errors resulted in defendants being overcharged \$150 in court costs.
- In three cases, the clerk did not properly assess DNA fees, resulting in one defendant being overcharged \$58, state losses of \$76, and locality losses of \$30.

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.

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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

July 25, 2016

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

Kenneth Wright, Mayor  
City of Portsmouth

Audit Period: April 1, 2015 through March 31, 2016  
Court System: City of Portsmouth

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 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

MSM: clj

cc: The Honorable William S. Moore, Jr., Chief Judge  
Dr. L Pettis Patton, 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

# Commonwealth of Virginia

CYNTHIA P. MORRISON, Clerk



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July 19, 2016

Ms. Martha Mavredes  
 Auditor of Public Accounts  
 P. O. Box 1295  
 Richmond, Virginia 23218

RE: Portsmouth Circuit Court  
 Audit Period April 1, 2015 through March 31, 2016

Dear Ms. Mavredes:

As noted in the audit report, billing errors resulted in a failure to properly collect court costs. All cases identified have been reviewed and cost assessments corrected. A new procedure has been implemented to improve the process for updating court cost.

A corrective action plan has been implemented. Court Appointed Attorney Fees will not be assessed to the defendants until a List of Allowance – DC 40 is signed by the judge. The criminal department will be responsible for entering the appropriate cost from the DC-40 and forwarding it to the Supreme Court of Virginia. The supervisor for the criminal department will utilize the CR42 to monitor proper charging of court appointed attorney fees. Courtroom Clerks have been instructed to check the capias and LIDS to determine if the DNA has been processed. If the executed capias indicates that DNA was taken upon arrest then DNA cost will be assessed. If the DNA date relates to the offense date before the court then DNA cost will be charged to the defendant. If the DNA date relates to a prior offense then the defendant will not be charged DNA cost. If there is no DNA date in LIDS then an order will be issued to have DNA taken and the defendant will be charged DNA cost.

These actions will prevent these errors from occurring in the future and aid in the proper billing and collection of court costs in accordance with the Code of Virginia.

Sincerely yours,

Cynthia P. Morrison  
 Clerk of Circuit Court