



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

FOR THE PERIOD
JULY 1, 2017 THROUGH JUNE 30, 2018

Auditor of Public Accounts
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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 Fines and Costs

Repeat: Yes (since 2013)

The Clerk and her staff did not properly bill and collect court fines and costs. In 50 cases tested, some of which contained multiple errors, we noted the following.

- In 19 cases, defendants were not charged \$6,231 in court costs.
- In three cases, defendants were overcharged \$1,300 in court costs.
- In two cases, attorney fees of \$316 were sent to the Commonwealth for payment instead of the locality.
- In two cases, attorney fees of \$199 were miscoded as Commonwealth instead of local.

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 the Code of Virginia.

Prepare Court Orders Timely

Repeat: No

The Clerk did not prepare and enter court orders timely. In 32 of 50 criminal cases tested, the final sentencing orders had not been prepared as required. The Circuit Court Clerk's Criminal Manual states the function of a court order is to record what transpired in court and to memorialize the court's disposition. Court orders should be prepared and entered in a timely manner to ensure the proceedings of the court are properly recorded and available for review. These sentencing orders must also be forwarded timely to the Virginia Criminal Sentencing Commission and to the Department of Corrections when defendants receive prison sentences.

The Clerk and her staff should prepare the specific orders noted above and should establish a system to ensure the final sentencing orders are prepared timely and forwarded to the appropriate Commonwealth agencies.

Promptly Remit Trust Fund Monies to the General Receiver

Repeat: No

The Clerk did not remit a \$3,413 trust fund to the General Receiver in a timely manner. This resulted in a delay in the investment of the funds and a loss of interest which would have been earned between December 2017 and December 2018.

The Clerk is personally liable for the loss of interest and should deposit to the trust fund an amount equal to that loss. In the future, the Clerk should ensure that all trust funds are remitted to the General Receiver upon receipt so they may be invested in accordance with 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 12, 2018

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

Mayor Samuel Parham
City of Petersburg

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Petersburg

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.

The Honorable Shalva J. Braxton
Mayor Samuel Parham
December 12, 2018
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We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: vks

cc: The Honorable Paul W. Cella, Chief Judge
Aretha R. Ferrell-Benavides, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



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

**PETERSBURG CIRCUIT COURT CLERK'S OFFICE
RESPONSE TO AUDIT POINTS JULY 1, 2017 – JUNE 30, 2018 AUDIT
CORRECTIVE ACTION PLAN**

Properly Bill and Record Fines and Court Costs

The Clerk will continue to use the previous errors review process that was designed to reduce the error rate within the case file structure. The Clerk has experienced a criminal and civil deputy turnover rate for the past three years, even more the last half of 2016 and 2017 also in 2018. Fines and costs have been a serious concern for this court and we will continue training with the Supreme Court of Virginia. A deputy clerk periodically reviews cases for errors which eliminated some assessment errors but due to our excessive employee turnover rate some errors were not identified. However, the criminal and civil division was short staffed due to employee shortage. I will work with the City of Petersburg who has established new procedures. The Clerk will continue working with Office of the Executive Secretary of the Supreme Court of Virginia regarding all levels of necessary automation and training and with the City of Petersburg.

Monitor and Disburse Liabilities:

The Clerk will monitor future disbursements of liabilities that the office may have along with two Deputy Clerks that will continue to train with the Supreme Court of Virginia regarding any future financial matters through the Financial Management System. The Clerk will continue to work with the Auditor of Public Accounts to establish any cases over a period of four years.

Property Prepare Court Orders:

The Clerk will implement a training procedure for other staff employees in the preparation of preparing final Criminal Court Orders so there will not be a delay in forwarding future orders to the other Commonwealth agencies in accordance with the Code of Virginia.


Shalva J. Braxton, Clerk
Petersburg Circuit Court

January 4, 2019
Date