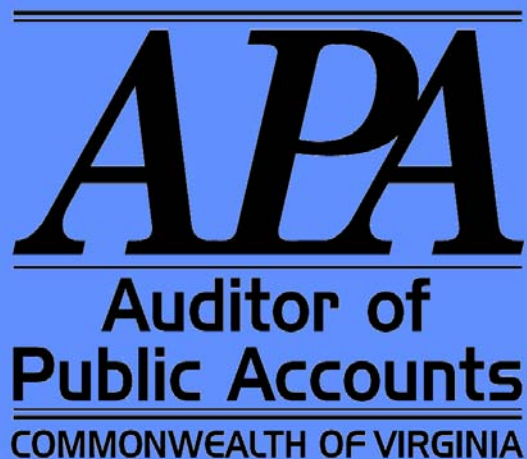


CLERK OF THE CIRCUIT COURT
of the
CITY OF SUFFOLK
The Honorable W. Randolph Carter, Jr.

REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2007 - SEPTEMBER 30, 2008





Commonwealth of Virginia

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

Walter J. Kucharski, Auditor

February 19, 2009

The Honorable W. Randolph Carter, Jr.
Clerk of the Circuit Court
City of Suffolk

Council
City of Suffolk

Audit Period: January 1, 2007 - September 30, 2008
Court System: City of Suffolk

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.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations also disclosed instances of noncompliance that are required to be reported.

The issues identified above are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these issues 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

WJK:kmk

cc: The Honorable Westbrook J. Parker, Chief Judge
Selena Cuffee-Glenn, 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

Internal Controls and Compliance

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The results of our tests of compliance with applicable laws and regulations also disclosed the following instances of noncompliance.

Properly Assess Fine and Costs

The Clerk does not properly assess and collect criminal costs as required by Sections 19.2-163, 19.2-310.2, 18.2-270.01, 17.1-275.8, 15.2-1613.1, and 17.1-275.5(12) of the Code of Virginia. Specifically, we found assessment errors totaling \$2,200.00 for 6 of 28 criminal cases tested resulting over assessment of \$1,300 and under assessments of \$900, which the Clerk should collect or refund.

The Clerk should ensure his staff possesses an appropriate understanding of requirements set forth by the Code of Virginia and the information in the accompanying Fee Schedules provided by the Office of the Executive Secretary of the Supreme Court of Virginia. Additionally, the Clerk should review staff work on a regular basis to ensure employees assess and collect all court costs and fees in accordance with these documented requirements.



CLERK
W. RANDOLPH CARTER, JR.

CHIEF DEPUTY CLERK
CYNTHIA E. ROBERTSON

CLERK'S OFFICE
CIRCUIT COURT OF THE CITY OF SUFFOLK

Godwin Courts Building
150 North Main Street
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February 2, 2009

Commonwealth of Virginia
Auditor of Public Accounts
Attn: Walter J. Kucharski, Auditor
Post Office Box 1295
Richmond, Virginia 23218

Re: City of Suffolk Clerk's Office Audit

Dear Mr. Kucharski,

I am in receipt of the draft letter of January 29, 2009, regarding the most recent audit of this office. First, let me compliment you on the professionalism, thoroughness and courtesy extended by the auditors who came to this office and performed the audit.

I had a chance to speak with Ms. St. Lawrence during the exit interview where we discussed in depth the findings as set forth in the draft letter. During that meeting we discussed some of the methods of remediating this matter that are contained in this formal letter, which will serve as my plan for corrective action.

The first measure will be an immediate refresher session with the staff of the criminal section regarding the assessment of fees.

Upon a deputy clerk's finalizing entry of the fines, costs, etc. in FMS, that deputy clerk will print out the FMS sheet for that case to be placed in the file. Using that sheet, the deputy clerk will recheck the entry of the fines, costs, etc. to insure that all appropriate entries have been made.

The Clerk and supervisory staff will conduct a random audit of the ended files, using a random sampling method at least once a quarter to check the accuracy of the entries into FMS. If any deficiencies are noted, they will be brought to the attention of the entire staff of the criminal section to insure compliance with the assessment of all required fines, cost, etc.

The immediate assignment of one of the part time staff to the criminal section, 5 days per week to assist the criminal staff in handling other administrative tasks to allow

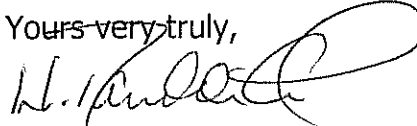
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the full time staff to concentrate on the entries into FMS as well as CMS updates and entries.

Have a formal session every June to update the criminal staff on new fee changes or changes in existing fees to be implemented on July 1, of that year. Additional sessions would be held if any changes to the fee schedules should take place other than July 1.

While we are pleased that we performed well in the other aspects of the audit process, we will do what is needed to address the issues presented in Comments to Management. We would appreciate any input from you office to help us meet the standards required.

Yours very truly,

A handwritten signature in black ink, appearing to read "W. Randolph Carter, Jr.", written over a horizontal line.

W. Randolph Carter, Jr.
Clerk

Cc: The Honorable Westbrook J. Parker, Chief Judge
Selena Cuffee-Glenn, City Manager
Robyn M. de Socio, Executive Secretary, Compensation Board
Paul DeLosh, Director of Judicial Services, Supreme Court of Virginia
Director, Admin and Public Records, Department of Accounts