

May 9, 2001

The Honorable Benjamin O. Scott
Clerk of the Circuit Court
City of Petersburg

City Council
City of Petersburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the City of Petersburg for the period October 1, 1999 through December 31, 2000.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Report Unclaimed Property

As previously reported, the Clerk did not report and submit unclaimed property to the State Treasurer as required by §55-210.12 of the Code of Virginia. We found 29 items totaling \$17,362 that the Clerk did not report in either November 1999 or November 2000. The Clerk should review all liabilities and outstanding checks annually and report amounts over one year old to the State Treasurer.

Properly Assess and Record Criminal Fees and Costs

The Clerk did not assess and record fees and costs in criminal cases in accordance with the Code of Virginia, Sections 17.1-275.1, 17.1-275.2, 17.1-275.3 and 17.1-275.4. We found assessment errors in all cases tested requiring the fixed felony fees. The Clerk assessed the Electronic Recording Device Fee and the Time-to-Pay Management Fee in addition to the fixed felony fee, although there are no longer any separate fees.

These errors were a result of the Clerk's misunderstanding of the fee schedule. The Clerk needs to be more diligent in the proper assessment of fees and costs. He has a responsibility to assess fines and costs in accordance with the Code of Virginia. After receiving notice of these errors, the Clerk agreed to review these cases and correct the errors. To help prevent future errors, the Clerk should ensure he understands all fees and instruct his staff in proper assessment.

We discussed these comments with the Clerk on May 16, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Thomas V. Warren, Chief Judge
B. David Canada, City Manager
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia