



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

FOR THE PERIOD
APRIL 1, 2016 THROUGH MARCH 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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 (Repeat)

The Clerk and her staff did not properly assess court costs. In 32 cases tested, we noted the following errors.

- In eight cases, defendants were not charged attorney costs of \$4,867.
- In five cases, defendants were not charged court costs of \$366.
- In three cases, coding errors resulted in losses of \$278 to the Commonwealth, \$25 to the locality and one defendant being overcharged \$68.

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.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3-4



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 17, 2017

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

John L. Rowe, Jr., Mayor
City of Portsmouth

Audit Period: April 1, 2016 through March 31, 2017
Court System: City of Portsmouth

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 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

CITY OF PORTSMOUTH OFFICE OF THE CLERK OF CIRCUIT COURT

CYNTHIA P. MORRISON, CLERK

Telephone: (757) 393-8671 Facsimile: (757) 399-4826



Ethel S. Weaver
Chief Deputy Clerk



Vonnie Y. Anderson
Bookkeeper

August 17, 2017

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

RE: Portsmouth Circuit Court
Audit Period: April 1, 2016 through March 31, 2017

Dear Ms. Mavredes:

As noted in the audit report, staff did not properly assess court cost. All cases identified have been reviewed and cost assessments corrected. The customers are still on a payment plan with the court and were notified of changes in cost assessment. The corrections will prevent the loss of revenue to the Commonwealth and the locality. Adjustments have been made to the defendant's account to reduce the cost by the stated amount.

A corrective action plan has been implemented. Each courtroom shall maintain a monthly file of all DC-40s and time sheets related to court cost. All applicable court cost shall be entered into FAS after the judge signs the DC-40. Each deputy clerk shall submit the file folders containing paperwork related to Court Appointed Attorney fees on the first Friday of each month to the Clerk of Circuit Court for a quality check. A job aid has been developed to assist deputy clerks in recognizing those misdemeanor code sections that require DNA to be taken upon arrest. This should assist them in assessing the appropriate DNA fee. The Fines/Penalties/Costs assessment sheet will be revised to group cost according to pre-trial, trial, post-trial and final cost.

The supervisor for the criminal department will continue to utilize the CR42 to monitor proper charging of court appointed attorney fees. The BU003 will be utilized by all deputy clerks to check all court costs and fines for accuracy.

Portsmouth Judicial Center • 1345 Court Street • Suite 101
P.O. Drawer 1217
Portsmouth, Virginia 23704-3666
E-mail: cmorrison@courts.state.va.us

Ms. Martha Mavredes
Page 2
August 17, 2017

These actions will prevent 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,

A handwritten signature in cursive script that reads "Cynthia P. Morrison". The signature is written in dark ink and is positioned above the printed name and title.

Cynthia P. Morrison
Clerk of Circuit Court