



MAYTEE PARHAM
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF PETERSBURG

FOR THE PERIOD
JULY 1, 2018 THROUGH SEPTEMBER 30, 2019

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



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 Costs

Repeat: Yes (first issued in 2013)

The former Clerk and her staff did not properly assess court costs. In 55 cases tested, some of which contained multiple errors, we noted the following.

- In 26 cases, defendants were not charged court costs of \$6,954.
- In six cases, defendants were overcharged a total of \$1,026 in court costs.
- In four local cases, the Clerk did not bill the locality for public defender fees of \$542.

The current 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.

Promptly Prepare Court Orders

Repeat: Yes (first issued in 2018)

The former Clerk did not prepare and enter court orders timely. In 22 of 55 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.

The current 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.

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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 31, 2019

The Honorable Maytee Parham
Clerk of the Circuit Court
City of Petersburg

Samuel Parham, Mayor
City of Petersburg

Audit Period: July 1, 2018 through September 30, 2019
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.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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
Director, Admin and Public Records
Department of Accounts



HONORABLE MAYTEE E. PARHAM
Clerk of Circuit Court
City of Petersburg, Virginia

January 27, 2020

Martha Mavredes, CPA
Auditor of Public Accounts
Commonwealth of Virginia
Sent via email to Stephanie.serbia@apa.virginia.gov

CORRECTIVE ACTION PLAN

Re: Audit Period July 1, 2018 through September 30, 2019

Dear Ms. Mavredes:

The former Clerk and her staff did not properly assess court costs, nor did they verify costs as entered. My office has implemented a system to verify court fees entered by Criminal Deputy Clerks. Since the audit report, costs are verified daily by the Chief Deputy Clerk. Current Criminal Deputy Clerks and I will be trained for court costs by the Supreme Court of Virginia.

Public Defender fees were not billed correctly since 2013 by the former Clerk and her staff. This issue lies with the City of Petersburg's budget code. The City of Petersburg's Finance Department needs to create a code for Public Defender fees. This will properly allocate fees that have been dumped into the City's local revenue fees. I have personally met with the Director of Finance for the City of Petersburg to create this line item. As of January 27, 2020, the City had not created the code. I have been reassured that this request has been expedited.

Criminal court orders were not prepared or entered timely since 2018. After an internal audit of criminal orders, I found orders from July 2019 that had not been scanned into CIS. Scanners have been added to each court room to facilitate the deputy clerks' data entry. Current Criminal Deputy Clerks have been working overtime to catch up. Two other personnel in other departments, as well as myself, have been back scanning. A part-time employee will be hired to assist with back scanning. As of January 2, 2020, all orders are entered and scanned within 5 business days. Petersburg has criminal court at least four days a week.

On behalf of my office, I appreciate all the findings from the audit. As a new clerk, this information is vital to my action plan for this office. We will continue to work to improve upon the areas that can be strengthened through further training, communication, and use of available resources.

Respectfully,


Maytee E. Parham, Clerk
Petersburg Circuit Court
01/27/2020

Phone (804) 733-2367 ♦ Fax (804) 732-5548 ♦ Seven Courthouse Avenue ♦ Petersburg, Virginia 23803