



J. GREG PARKS
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF ALEXANDRIA

FOR THE PERIOD
APRIL 1, 2023 THROUGH MARCH 31, 2024

Auditor of Public Accounts
Staci A. Henshaw, 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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (First issued in 2023 as Properly Bill and Collect Court Costs)

The Clerk and his staff did not assess and bill court fines and costs for criminal cases in accordance with the Code of Virginia and the Circuit Court Fee Schedule published by the Office of the Executive Secretary. In 14 of 46 cases tested (30%), we noted the following errors.

- The Clerk did not charge defendants in eleven cases a total of \$5,029 in court costs.
- In three cases, the Clerk overcharged defendants a total of \$1,810 in court fines and costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and his staff should correct the specific cases noted above, seek additional training in the assessment and billing of fines and costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court fines and costs in accordance with the Code of Virginia and the Circuit Court Fee Schedule.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 28, 2024

The Honorable J. Greg Parks
Clerk of the Circuit Court
City of Alexandria

Justin Wilson, Mayor
City of Alexandria

Audit Period: April 1, 2023, through March 31, 2024
Court System: City of Alexandria

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's 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 written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's corrective action plan and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Lisa Bondareff Kemler, Chief Judge
James F. Parajon, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



J. GREG PARKS

Clerk of Court

JOHN KNIPPENBERG

Chief Deputy

BENJAMIN ORTIZ

Chief of Staff

CLERK OF CIRCUIT COURT
CITY OF ALEXANDRIA
EIGHTEENTH JUDICIAL CIRCUIT OF VIRGINIA
520 KING STREET, ALEXANDRIA, VA 22314
WWW.ALEXANDRIAVA.GOV/CLERKOF COURT
(703) 746-4044



MARILYN DELGADO

Chief, Civil Division

JESSICA FEBLES-LEE

Chief, Criminal Division

DAVID PIERCE

Chief, Land Records Division

December 27, 2024

Staci A. Henshaw
Auditor of Public Accounts
Commonwealth of Virginia
P.O. Box 1295
Richmond, VA 23218

RE: Audit for April 2023, through March 31, 2024

Dear Ms. Henshaw:

I am in receipt of the report of audit findings from your staff's review of my office.

Please see the attached pages for our detailed response and corrective actions. As an elected official and custodian of public funds I am committed to correcting all errors and ensuring they do not repeat.

Sincerely,
Signature on File

J. Greg Parks
Clerk

Audit Finding – Properly Assess and Bill Court Fines and Costs

Repeat: Yes (First issued in 2023 as Properly Bill and Collect Court Costs)

Response:

Agree that the items found were errors. Do not agree that they are repeat findings as they are different actions from prior years. There are dozens of different types of actions within the area of “court costs and fines” and the errors this year are not the same as last year. All noted items have been corrected.

Corrective Actions and Plan:

In 2023 when the prior audit report found errors in assessing criminal court fines and costs, the Clerk ordered all staff members in the division to undergo training and directed the division supervisor to review 100% of the staff members’ work and retroactively correct all errors by the next audit, scheduled for Fall 2024. In early 2024, the Clerk was unsatisfied with the progress and a new division supervisor with extensive experience in criminal cases was put in place to address the issues. As of July 2024, all entries for the prior year have been reviewed and all detected errors have been corrected. Since this audit was originally scheduled to take place after that date, it is likely that the errors would have been corrected but for the accelerated audit schedule.

The nonstatistical samples for this finding were taken from a small group of cases involving forms submitted by third parties which are known to have a high level of complexity, and yet represent only a fraction of the cases even within the “Court Fines and Costs” area. The errors discovered by the auditor were caused by third parties sending the Clerk’s Office incorrect information. The prior division chief incorrectly trained staff to follow assessments as received. The staff have been retrained to review and correct the information regardless of its source. The Clerk’s Office also sought and received a blanket order from the Circuit Court authorizing the correct assessment of fees in cases where the submitting party omits or incorrectly calculates the fees required by statute and the fee schedule.

The Alexandria Clerks Office has also converted to the Virginia Supreme Court’s case management and imaging systems. The new systems will minimize errors through better reporting functions to flag errors, and through direct links to the financial accounting system which will note errors and reduce the chance of data entry mistakes. As the staff are trained on the new systems, the new division supervisor will review 100% of the assessments until she determines that staff members are assessing fines and costs correctly, at which point she will perform a random review going forward. The Clerk has also required all staff to complete training provided by the Supreme Court’s Office of the Executive Secretary, no later than March 2025.