



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

FOR THE PERIOD
JANUARY 1, 2020 THROUGH MARCH 31, 2021

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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Reconcile Bank Account

Repeat: No

The Clerk has not fully reconciled the court's checking account. Monthly reconciliations are performed; however, varying immaterial differences have remained unresolved throughout the 15-month audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds.

The Clerk should immediately reconcile the court's checking account, resolving all reconciling items and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Accounting System User's Guide.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 2, 2021

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

Shannon Glover, Mayor
City of Portsmouth

Audit Period: January 1, 2020, through March 31, 2021
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 these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Joel P. Crowe, Chief Judge
Angela L. Jones, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Eileen T. Plummer
Chief Deputy Clerk

Commonwealth of Virginia

City of Portsmouth

Office of the Clerk of Circuit Court

Cynthia P. Morrison

Telephone: (757) 393-8671 • Facsimile: (757) 393-2024



Vonnie Y. Anderson
Bookkeeper

September 7, 2021

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

Audit Period: January 1, 2020 through March 31, 2021
Court System: City of Portsmouth

Ms. Henshaw:

The audit indicated that the court's checking account was not fully reconciled. The Clerk has determined that the implementation of on-line banking, receipt of daily reports from vendors electronically recording deeds and daily reports of all credit card transactions in the office will assist in a more accurate and complete reconciliation of the bank statements.

These steps were immediately implemented.

Respectfully yours,

Cynthia P. Morrison
Clerk of Circuit Court
City of Portsmouth