



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

FOR THE PERIOD
APRIL 1, 2022 THROUGH MARCH 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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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 Bill and Collect Court Costs

Repeat: No

The Clerk and his staff did not properly bill and collect court costs. In 12 of 48 cases tested (25%), we noted the following errors.

- The Clerk did not charge defendants in 11 cases a total of \$6,559 in court costs.
- For one case the Clerk overcharged the defendant \$1,000 in court costs.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and 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 the Code of Virginia.

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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

September 11, 2023

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

Justin Wilson, Mayor
City of Alexandria

Audit Period: April 1, 2022, through March 31, 2023
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.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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:vks

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
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Shavon Thomas
Chief, Criminal Div.
Jeffrey Harmon
Chief, Land Records Div.
Marilyn Delgado
Chief, Civil Div.

November 16, 2023

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

RE: Audit for April 1, 2022, through March 31, 2023

Dear Ms. Henshaw,

Thank you for the report of audit findings from your staff's review of my office. Once again, we appreciate your auditor's professionalism and the care with which she carried out her duties. I was particularly pleased that we had no repeat findings on this audit and, as you noted in your letter, that our corrective actions remediated previous audit findings. I continue to be fully committed to expeditiously correcting all errors and ensuring they do not repeat.

Please see the attached page for our response and corrective actions for this year's single finding.

Sincerely,

Signature On File

J. Greg Parks
Clerk

Audit Finding – Properly Bill and Collect Court Costs

Repeat: No

The Clerk and his staff did not properly bill and collect court costs. In 12 of 48 cases tested (25%), we noted the following errors.

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- For one case the Clerk overcharged the defendant \$1,000 in court costs.

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Response and Corrective Action Plan:

Partially Agree. The Alexandria Clerk's Office did not properly bill some court costs. However, collection of court costs for our court is the responsibility of the Commonwealth's Attorney and the Virginia Department of the Treasury, so the finding that we did not properly collect court costs is inapposite.

The Alexandria Clerk's Office has corrected the 12 cases by adding the overlooked charges and removing the one overcharge. While these findings are serious, it is worth noting that no loss of revenue actually occurred because none of the defendants in any of the 11 cases had paid their court costs. In the single overcharge, the defendant had also not paid, so no actual overcharge occurred, and no refund was necessary.

The Alexandria Clerk's Office takes all findings seriously and has provided additional training and resources to the staff responsible for assessing the court costs in criminal cases to ensure that these errors are not repeated.