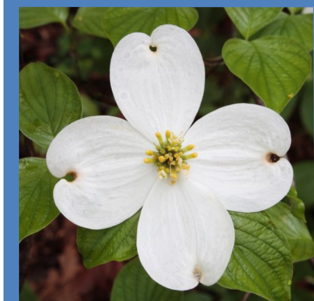


J. GREG PARKS

CLERK OF THE CIRCUIT COURT

FOR THE

CITY OF ALEXANDRIA

FOR THE PERIOD

APRIL 1, 2025 THROUGH MARCH 31, 2026

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 Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 16 of 33 (48%) cases tested, we noted the following errors.

- In four cases, the Clerk overcharged defendants a total of $32,585 in court costs.

- The Clerk did not charge defendants in ten cases a total of $2,000 in court costs.

- For two cases, the Clerk miscoded in the financial system costs of $150 as Commonwealth instead of local.

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 the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court 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 costs in accordance with the Code of Virginia.

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 21, 2026

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

Alyia Gaskins, Mayor
City of Alexandria

Review Period: April 1, 2025, through March 31, 2026
Court System: City of Alexandria

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the City of Alexandria, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted a matter involving internal control and its operation necessary to bring to the Clerk'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 this comment with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Kathleen Uston, Chief Judge
James Parajon, City Manager
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

CLERK OF CIRCUIT COURT
CITY OF ALEXANDRIA
EIGHTEENTH JUDICIAL CIRCUIT OF VIRGINIA
520 KING STREET, ALEXANDRIA, VA 22314
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J. GREG PARKS
Clerk of Court
JOHN KNIPPENBERG
Chief Deputy
BENJAMIN ORTIZ
Chief of Staff

MARILYN DELGADO
Chief, Civil Division
JESSICA FEBLES-LEE
Chief, Criminal Division
DAVID PIERCE
Chief, Land Records Division

September 21, 2026

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

Dear Ms. Henshaw,

I have received the audit findings from your staff's review of my office for April 1, 2025 through March 31, 2026. I strongly support the audit process and view every finding as an opportunity for improvement.

To provide appropriate context, during the audit period my office collected approximately $60 million. The errors identified represented less than one-tenth of one percent of the total funds collected. It is also important to note that the audit did not utilize a statistical sampling methodology; rather, it focused on a targeted, high-risk area that is a recognized issue within Clerks' Offices across the Commonwealth.

Most importantly, none of the noted errors resulted in an actual financial impact to the Commonwealth, to the City of Alexandria, or to the defendants in the cases. All identified issues were corrected before any erroneous payments occurred either into or out of the accounts. We have taken corrective action, strengthened our internal review procedures, and provided additional training for the staff involved.

I also would like to note that the staff from your office were professional, competent and brought a wealth of experience to the process which materially enhanced the effectiveness of the audit. The specific findings and our responses and corrective actions are included on the following page.

Regards,
Signature on File

J. Greg Parks
Clerk

Properly Assess and Bill Court Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 16 of 33 (48%) cases tested, we noted the following errors.

Response and Corrective Action Plan

Finding: In four cases, the Clerk overcharged defendants a total of $32,585 in court costs.

The overcharges in the four cases were all for expert witness fees. In these cases, the expert witness submits a DC40 "List of Allowances" form to the court detailing what the witness expects to be paid for their service. The court then reviews that form and sends it along with a court order to the Clerk's Office for processing. In each of the cited cases the court signed off on a DC40 with an incorrect code section even though the accompanying court order contained the correct code section. The Clerk's Office relied on the DC40, as signed by a judge, to assess the costs. The auditor has instructed that the Clerk should ignore the DC40 and rely instead only on the court's order. We have trained all staff who process these items in the correct procedure. It is worth noting that no defendant paid any of the incorrectly assessed costs, and all have now been corrected. We will also coordinate with chambers to attempt to ensure that all forms are correct before the judge signs.

Finding: The Clerk did not charge defendants in 10 cases a total of $2,000 in court costs.

In seven of the ten cases the uncharged court cost was the $5 eSummons fee. These were mistakes by the Clerk's Office and all staff who process these items have been trained on when to correctly assess this $5 fee. No defendant paid their court costs in any of these cases before we corrected their accounts, so no funds were lost to the Commonwealth or the locality.

In three of the ten cases, the uncharged court costs were juror fees. In Alexandria Circuit Court, the jury function is carried out entirely by judges chambers staff, not the Clerk's Office. In these three cases, the final juror list provided to the Clerk's Office by chambers was incorrect. To prevent this going forward we have developed a procedure, along with the chambers staff, to cross check the jury lists to ensure the costs are correctly calculated and assessed. In none of the three cases did the defendant pay any court costs so no funds were lost to the Commonwealth or the locality before these accounts were corrected.

Finding: For two cases, the Clerk miscoded in the financial system costs of $150 as Commonwealth instead of local.

In these two cases the Clerk's Office incorrectly relied on the data from the lower court. Both cases were appeals from the lower court and were listed as Commonwealth cases so that is how we coded the cases in Circuit Court. In fact, both cases involved violations of local ordinances, and the warrants were executed by local law enforcement, so both should have been coded as local. After receiving guidance from the auditor, we have trained staff to not rely upon the lower court characterization, but instead to review the code section to determine if it is Virginia Code or Alexandria Code, and to take note of the serving law enforcement agency, again, Commonwealth or locality, and to code the case accordingly.