



INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Tina T. Glazebrook, Clerk of the Circuit Court
County of King William, Virginia

Auditor of Public Accounts
Commonwealth of Virginia

We have performed the procedures enumerated below related to the Clerk of the Circuit Court of County of King William, Virginia's (the Clerk) compliance with the requirements of Chapter 6, Audit of Circuit Court Clerks, *Specifications for Audits of Counties, Cities, and Towns* (the Specifications) issued by the Auditor of Public Accounts of the Commonwealth of Virginia's during the period July 1, 2024, to June 30, 2025. The Clerk's management is responsible for its compliance with those requirements.

The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of applying procedures and reporting associated findings related to the Clerk's compliance with Specifications. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated results are as follows:

APA Ref. 6-2 Conflicts of Interest

1. Obtain and review the annual disclosure form filed by the Circuit Court Clerk. Determine completeness and timeliness of the Clerk's filing and that the accurate form was filed according to the type of filer.

Results: We obtained the State and Local Statement of Economic Interest form filed by Tina T. Glazebrook with the Virginia Conflict of Interest and Ethics Advisory Council noting it was filed on January 2, 2025, prior to the February 1, 2025 deadline.

2. Inquire whether the Clerk has a spouse or other relative residing in the same household, who occupies a direct supervisory and/or administrative position at the same "governmental agency" and receives an annual salary of \$35,000 or more. If applicable, verify that the Clerk has disclosed this material financial interest and sought an advisory opinion/legal counsel on whether a conflict may exist in accordance with the Conflict of Interests Act.

Results: Per inquiry with Tina T. Glazebrook on September 8, 2025, Ms. Glazebrook responded she does not have a spouse or other relative residing in the same household, who occupies a direct supervisory and/or administrative position at the same "governmental agency" and receives an annual salary of \$35,000 or more.

APA Ref. 6-3 General Ledger Review and Fluctuation Analysis

1. Obtain the General Ledger Fiscal Year-to-Date Report ("BR29") for the fiscal year ended June 30, 2025 and perform the following :
 - a. Identify unusual account codes, activity, or negative ending balances.
 - b. Compare the collection total per the BR02 as of June 30, 2025 to the ending balance in account #920 on the BR29 report. Determine the propriety of any differences noted.
 - c. Compare the prior fiscal year revenue to the current fiscal year revenue (1XX, 2XX, and 3XX accounts) and determine propriety of all accounts with variances greater than +/- 10% variance and +/- \$4,706 when compared to the prior year.
 - d. Verify the balances of state and local revenues on hand as of June 30, 2025 were disbursed to the State and Local Treasurers, respectively, in the subsequent month.

Results: We obtained the General Ledger Fiscal Year-to-Date Report ("BR29") for the fiscal year ended June 30, 2025 and:

- a. Identified Account Code 236 had a negative balance of \$(86.60).
- b. The collection total per the BR02 as of June 30, 2025 of \$3,549.95 agreed to the ending balance in account #920 on the BR29 report.
- c. Compared the prior fiscal year revenue to the current fiscal year revenue (1XX, 2XX, and 3XX accounts) and determined propriety of all accounts with variances greater than +/- 10% variance and +/- \$4,706 when compared to the prior year.
- d. The BR07 was remitted to the Auditor of Public Accounts of the Commonwealth of Virginia on July, 1, 2025.

APA Ref. 6-4 Access Security

1. Determine all the automated systems used by the Clerk and ensure the Clerk has developed and maintains adequate control and security over the Court's automated information systems.
 - a. Verify employee access is appropriate for OES systems including FAS, CCMS, EVPS, and RMS, for other state agency system access to Cardinal and TAX, and, if applicable, outside vendor systems. Also, consider security over external access to Secure Remote Access (SRA), Officers of Court Remote Access (OCRA) or outside vendor systems.
 - b. Obtain a list of terminated employees during the year ended June 30, 2025 and verify their access was deleted from all automated systems timely.

Results: Per review of the User Access Management System (eACCESS) Certify Reports dated February 6, 2025 and July 24, 2025, we determined the Clerk uses the following automated systems:

- Circuit Case Management System (CCMS)
- Courthouse Information Portal (CHIP)
- Commonwealth of Virginia Electronic Recordation System (COVERS)
- Digital Appellate Record System (DARS)
- Electronic Voucher Payment System (EVPS)
- Financial Accounting System (FAS)
- Jury Services System (JSS)
- FMS_CMS Repots
- SECURITYGROUP
- Sentencing Worksheet Interactive File Transfer (SWIFT)
- Video Docket System (VDS)
- Virginia Judicial Electronic Filing System (VJEF)
- Virginia Jury Management System (VJMS)
- User Access Management System (eACCESS)
- OES Electronic Signatures (eSIGN)

The automated systems used by the Clerk noted above are all automated systems maintained by the Commonwealth. The Clerk does not maintain any of the above noted automated systems.

- c. Per review of the User Access Management System (eACCESS) Certify Reports dated February 6, 2025 and July 24, 2025, we noted the semi-annual review of all accounts and their corresponding permissions authorized for access to information technology systems was certified by Tina T. Glazebrook on February 6, 2025 and July, 28, 2025, respectively, based on the principle of least privilege, which necessitates that an individual's account only be granted the level of access necessary to accomplish assigned tasks in accordance with their job duties.
- d. Per inquiry of Tina T. Glazebrook, there were no employees terminated during the year ended June 30, 2025.

APA Ref. 6-5 Accounts Receivable

1. Review the Interface Reports (IN05 and INJ5), specifically the 'Interface Case Not Found' and 'DMV Interface Exceptions' sections for the month ended June 30, 2025 and determine whether the Clerk is taking corrective action to clear all system errors noted.

Results: Per review of the Interface Reports (IN05 and INJ5), specifically the 'Interface Case Not Found' and 'DMV Interface Exceptions' sections for the month ended June 30, 2025. We noted the 'Interface Case Not Found' section of Interface Report IN05 contained one (1) mismatch and the 'DMV Interface Exceptions' section of the INJ5 contained no exceptions. Per inquiry of Tina T. Glazebrook, the individual CMS and FMS report trial dates do match and the Clerk has coordinated with the Supreme Court to resolve.

2. Obtain the June 30, 2025 Individual Account Status Report (BU06) and investigate the reason for any accounts listed as appeals, credit balances, sum uncertain restitution, or accounts under review. Determine whether the Clerk is taking corrective action as needed. For appealed cases listed, ensure the Judge ordered the costs stayed during the appeal.

Results: Per review of the June 30, 2025 Individual Account Status Report (BU06) we noted:

- No accounts listed as appeals
- No accounts listed as credit balances
- No accounts listed as sum uncertain restitution
- One (1) account listed as accounts under review

For the one (1) account listed as accounts under review, the case is pending a court order and the account status appears to be coded in accordance with Community Service Procedures.

3. For those Clerks without the optional Time to Pay (TTP) default feature, select a sample of cases from the Individual Account Status Report (BU06), 'Missed Payments' section, for the end of the month in which the audit period ends and determine if the Clerk is properly monitoring the report and taking corrective action.

Results: Per review of the June 30, 2025 Individual Account Status Report (BU06) we noted not there were no 'Missing Payments' section cases.

4. Using the Concluded Cases without FAS Receivable Report ("CR32"), test the guilty cases without corresponding FAS receivable accounts. Select a sample of cases concentrating on cases other than those identified as master or sub-accounts. Review the reason the FAS case does not have a corresponding receivable account in FAS and determine the propriety. If the Clerk is using a private vendor system for financial accounting and/or case management, determine how the Clerk verifies all concluded guilty cases have corresponding receivable accounts. Test the Clerk's process for propriety."

Results: We obtained the Concluded Cases without FAS Receivable Report (CR32) noting there were 19 guilty cases without corresponding FAS receivable accounts. We selected a sample of 2 guilty cases:

- CR17000055-03: was a probation violation charged on CR23-88-01. In accordance with Commonwealth vs. Canales, 2025, only one set of costs are assessed when the court addresses all violations in a single revocable hearing. As such, no corresponding receivable account exists in FAS.
 - CR19000048-12: was a probation violation charged on CR19-48-10. In accordance with Commonwealth vs. Canales, 2025, only one set of costs are assessed when the court addresses all violations in a single revocable hearing. As such, no corresponding receivable account exists in FAS.
5. Review the general ledger report (BR29) to verify there is financial activity in FAS Account 405 (TSO Collections). Request the Clerk log into IRMS and provide the system generated year-to-date statistical report for the audit period. If the year-to-date statistical report shows tax set-off defaults for the audit period, determine propriety.

Results: Obtained the BR29 report and noted there was financial activity in FAS Account 405 (TSO Collections). In addition, we obtained the year-to-date statistical report for the audit period ended June 30, 2025 and noted no tax set-off defaults.

6. Determine the method of collection for delinquent accounts.

Results: The Clerk represented that the Virginia Department of Taxation is used for the collection of delinquent accounts.

APA Ref. 6-6 Banking

1. Identify all banks used by the Clerk and determine if they are listed on the most recent qualified depository listing maintained by the Virginia Department of the Treasury pursuant to The Virginia Security for Public Deposits Act (SPDA). Verify all general operating accounts and a selected sample of invested funds, including trust funds, were reported as public through the SPDA Public Fund Accounts lookup tool on the Virginia Department of the Treasury website.

Results: We obtained a listing of banks used by the Clerk's office and verified all banks were listed on the qualified depository listing maintained by the Virginia Department of the Treasury. Additionally, we verified all bank accounts have been reported as public funds. Procedures performed without exception.

2. Select a minimum of two monthly bank statements (one of which should be for the month ending June 30, 2025) for each bank account and ensure:
- e. The reconciliation is mathematically correct.
 - f. The adjusted bank balance and the system balance agree.

- g. All deposits in transit were deposited within two (2) business days per the subsequent bank statement.
- h. The bank account was reconciled within one month of receipt of the account statement.
- i. The reconciliation was reviewed and signed off by someone other than the preparer.

Results: We obtained the monthly bank statements for the months ending August 30, 2024 and June 30, 2025 and determined:

- a. The reconciliations were mathematically correct.
 - b. The respective adjusted bank balance agreed to the respective system balance.
 - c. All deposits in transit were deposited within two (2) business days per the subsequent bank statement.
 - d. The bank accounts were reconciled within one month of receipt of the account statement.
 - e. The reconciliations were reviewed and approved by someone other than the preparer.
3. For each bank reconciliation selected for test work, review the outstanding checks for reasonableness. Investigate any checks made payable to "cash", banks, or known employees and any other checks that appear unusual.

Results: We scanned the outstanding checks from the monthly bank statements for the months ending August 30, 2024 and June 30, 2025 noting no checks made payable to "cash" or known employees. There were outstanding checks made to United Bank, and we reviewed supporting documents without exception.

4. For each bank reconciliation selected for test work, judgmentally select reconciling items to test. Determine the reasonableness and validity of the items.

Results: We obtained the monthly bank statements for the months ending August 30, 2024 and June 30, 2025. We judgmentally selected one transaction for testing and deemed reasonable and valid. Deposits in transit were agreed to subsequent month bank statements in step 2. c. above. Outstanding checks were agreed to cancelled checks in step 3 above.

APA Ref. 6-7 Daily Collections and Journal Vouchers

1. Select a sample of days to test as follows:
 - a. Agree the computed revenue amount per the Cash Reconciliation Worksheet of the Daily Report ("BR02") to the deposit per the bank statement noting the deposit was intact and deposited on the next business day.

- b. Verify whether the Clerk signed the Cover Sheet – Daily Report (BR02).
- c. For any days with differences between the receipts gross total and the deposit amount, determine if the correcting journal voucher(s) was supported by documentation, performed correctly, and recorded on step 5 of the Cash Reconciliation Worksheet.
- d. If the difference is the result of a voided receipt, ensure all copies of the receipt were retained.
- e. Determine whether the Clerk uses a separate financial system to receipt taxes and fees. If the Clerk uses a separate financial accounting system to receipt taxes and fees:
 - i. The secondary receipting system receipts for the day's collections have been entered into FAS.

Results: We selected a sample of twenty-two (22) days and performed the below procedures:

- a. The computed revenue amount per the Cash Reconciliation Worksheet section of the Daily Report ("BR02") agreed to the deposit per the bank statement noting the deposit was intact and deposited on the next business day.
 - b. The Clerk signed the Cover Sheet – Daily Report.
 - c. There were no days with differences between the receipts gross total and the deposit amount.
 - d. There were no days with differences between the receipts gross total and the deposit amount due to a voided receipt.
 - e. The Clerk represented to us that there is no separate financial system to receipt taxes and fees.
2. Using the 12 month-end Journal Voucher Report (BR40) for the fiscal year ended June 30, 2025, select a sample of voided receipts and test as follows:
- a. Determine if the journal voucher was supported by proper documentation, performed correctly, and properly recorded on the Cash Reconciliation Worksheet section of the BR02.
 - b. All copies of the voided receipt were retained.

Results: We selected a sample of 4 voided receipts from the 12 month-end Journal Voucher Report (BR40) for the fiscal year ended June 30, 2025, obtained supporting documentation for voided receipts noting:

- a. The journal voucher was supported by documentation, performed in accordance with policy, and recorded on the respective Cash Reconciliation Worksheet section of the BR02.

b. Copies of all the voided receipt were retained.

3. If the court has a secondary receipting system, discuss and document voided receipt procedures for the secondary receipting system.

Results: The Clerk represented to us that there is no secondary receipting system.

4. Scan the daily JV register for June 30, 2025 for any rejected journal vouchers. Document findings and make any necessary recommendations to the Clerk.

Results: There were no rejected journal vouchers; therefore, no additional procedures were performed.

5. Review the General Ledger Fiscal Year-to-Date (BR-20) for the period July 1, 2024 through June 30, 2025, noting if activity existed in the account 411 Cash Over/Short. If there was activity, select a sample to the lesser of 10% or 25 individual transactions for propriety.

Results: There was no activity in account 411 Cash Over/Short reported in the General Ledger Fiscal Year-to-Date (BR-20) for the period July 1, 2024 through June 30, 2025

APA Ref. 6-8 Non-Reverting Funds

1. Determine which of the following non-reverting funds are used by the Court and discuss procurement procedures with Clerk.

The Court uses:	The Court does not use:
Account 407 CONVENIENCE FEE	Account 410 MACHINE RECORDING FEE
Account 415 SECURED REMOTE ACCESS	Account 425 CERT DIGITAL COPY
Account 416 OCRA	Account 426 PAPER SUBMISSION/COPY FEE
Account 423 E-RECORDING DEED PAPER FILING	
Account 495 OPERATIONAL EXPENSE	

Results: The Clerk represented to us as to whether the Court does or does not use the above non-reverted funds.

2. Using the 12 month-end Disbursement Register Report ("BR41") for the fiscal year ended June 30, 2025, select a sample of non-reverting fund disbursements and ensure the disbursement is supported by proper documentation.

Results: We selected a sample of 7 non-reverting disbursements noting that the amount agreed to a supporting invoice, and the invoice was supported by an approved check request, purchase request, or information technology request.

3. Obtain a list of employees from the Clerk and compare the listing of employees to the 12 month-end Disbursement Register Report (BR41) for the fiscal year ended June 30, 2025 to determine whether the Clerk disbursed any non-reverting funds directly to employees as cash bonuses or payroll.

Results: We obtained a list of employees from the Clerk and scanned the 12 month-end Disbursement Register Report (BR41) for the fiscal year ended June 30, 2025 and noted no disbursements described as disbursed to employees as cash bonuses or payroll.

4. Obtain the month-end Journal Voucher Register Reports (BR40) for each month during the period from July 1, 2024, through June 30, 2025 to determine if the Clerk entered any journal vouchers journal vouchers that were greater than the lesser of the average of all journal vouchers entered each month or the 1% of the total value of disbursements made for the month using non-reverting funds. Verify the selected journal vouchers are supported by proper documentation.

Results: One Journal voucher was identified exceeding journal vouchers that were greater than the lesser of the average of all journal vouchers entered each month or the 1% of the total value of disbursements made for the month. The journal voucher agreed to supporting documentation and per inquiry of Tina Glazebrook, it was used to move funds from the non-reverting funds to one centralized account for expenditure purposes.

5. Inquire of Clerk as to whether credit cards are used to make purchases paid with non-reverting funds. If applicable, review applicable credit card statements to select a sample of purchases and ensure the purchase is supported by proper documentation.

Results: The Clerk represented to us that credit cards are not used to make purchases paid with non-reverting funds.

APA Ref. 6-9 Disbursements

1. Using the 12 month-end Disbursement Register Report ("BR41") for the fiscal year ended June 30, 2025, select a sample of disbursements, excluding non-reverting and trust funds), and determine whether:
 - a. The disbursement is coded to the proper account.
 - b. The disbursement is supported by proper documentation and appropriate procedures (case papers, transmittal).
 - c. If the Clerk uses a manual check-writing system, the disbursement was recorded in FAS on the next business day.

Results: We selected a sample of 22-disbursements, excluding non-reverting and trust funds), 12 month-end Disbursement Register Report ("BR41") for the fiscal year ended June 30, 2025, and determined that:

- a. The documentation supported the account to which the disbursements were coded.

- b. The disbursements were supported by Court Order and follow procedures (case papers, transmittal).
 - c. The Clerk represented to us that manual check-writing systems are not used.
- 2. Using the 12 month-end Disbursement Register Report ("BR41") for the fiscal year ended June 30, 2025, select a sample of 5 monthly remittances of Sheriff's service fees (account 206), based on a monthly control process, to the local Treasurer and determine if the fees are remitted within the first ten (10) days of the subsequent month.

Results: We selected the monthly remittances of Sheriff's service fees (account 206) for the months of July 2024, August 2024, September 2024, March 2025, and May 2025 and noted that all remittances were remitted to the local Treasurer within the first ten (10) days of the subsequent month.

- 3. Using the 12 month-end Disbursement Register Report ("BR41") for the fiscal year ended June 30, 2025, scan for any rejected disbursements, document findings.

Results: We scanned the 12 month-end Disbursement Register Report ("BR41") for the fiscal year ended June 30, 2025, noting no rejected disbursements.

APA Ref. 6-10 Manual Receipts

- 4. Evaluate the overall security and use of manual receipts to include:
 - a. Determine the adequacy of security over the unused manual receipts.
 - b. Determine the adequacy of supervisory review of manual receipts.

Results: Per inquiry of the Clerk:

- a. Unused manual receipts are locked in the Clerk's office
 - b. When used, supervisory review of manual receipts includes a review that the manual receipt number is sequential, for any inconsistent formatting, altered details, mathematical accuracy, payment method, depositor, date, description, and amount.
- 5. Select a sample of manual receipt and test as follows:
 - a. Trace to subsequent entry in FAS and ensure entry agrees to the manual receipt.
 - b. Ensure receipt is entered no later than the next business day.

Results: The Clerk represented to us that there were no manual receipts for the year ended June 30, 2025.

APA Ref. 6-11 Civil

1. Select a sample of civil cases filed during the fiscal year ended June 30, 2025 and using the FAS manual Appendix C, Civil Actions section for reference, test as follows:
 - a. Taxes and fees were assessed and collected based on file type and/or amount of the suit. (OES Civil Filing Fee Calculator and Individual Court Fee Schedule).
 - b. Taxes and fees were deposited within the next business day of receipt.

Results: We selected a sample of 22 civil cases filed during the audit period and determine:

- a. Taxes and fees were assessed and collected based on the OES Civil Filing Fee Calculator and Individual Court Fee Schedule.
- b. Taxes and fees were deposited within the next business day of receipt.

APA Ref. 6-12 Criminal

1. Obtain concluded criminal caseload statistics from the Clerk for the year ended June 30, 2025, and select a sample of criminal cases with guilty findings, and using the FAS manual Appendix C, Criminal Costs section for reference, test as follows:
 - a. Verify proper assessment and entry into FAS
 - b. Unpaid amounts were entered into the Judgment Docket before the end of the next business day.
 - c. For cases paid in full, a satisfied judgement was entered into the Judgment Docket before the end of the next business day.
 - d. If time to pay is granted, the CC1379 establishing due date was completed and signed by the defendant.
 - e. If a deferred payment plan was set up, the due date was entered in FAS.
 - f. If a partial payment plan was set up, the applicable files were completed in FAS.

Results: We obtained the listing of concluded criminal caseload statistics from the Clerk for the year ended June 30, 2025, and 20 criminal cases with guilty findings and determine:

- a. The correct assessment was entered into FAS
- b. Unpaid amounts were entered into the Judgment Docket before the end of the next business day.
- c. When cases were paid in full, a satisfied judgement was entered into the Judgment Docket before the end of the next business day.

- d. When time to pay was granted, the CC1379 establishing due date was completed and signed by the defendant.
 - e. There were no guilty findings in which deferred payment plans were set up
 - f. When a partial payment plan was set up, the applicable fields were completed in FAS.
2. Obtain the 12 month-end Court Appointed/Public Defender Reports (CR42) for the fiscal year ended June 30, 2025, select a sample of local cases and test as follows:
- a. Fine was properly assessed and entered into FAS.
 - b. The court-appointed attorney/public defender fee was assessed and entered into FAS.
 - c. The locality was billed for the public defender fee or paid the court-appointed attorney DC-40 invoice.

Results: We obtained the 12 month-end Court Appointed/Public Defender Reports (CR42) for the fiscal year ended June 30, 2025 and selected a sample of 22 local cases and determined:

- a. For 13 of the 22 cases selected for testing, a fine was assessed and entered into FAS. For 5 of the 22 cases selected for testing, a fine was not assessed as the case was still pending. For 3 of the 22 cases selected for testing, fines were still pending.
 - b. The court-appointed attorney/public defender fee was assessed and entered into FAS.
 - c. The locality was billed for the public defender fee or paid the court-appointed attorney DC-40 invoice.
3. Obtain a listing of all criminal juries commenced during the period from July 1, 2024, through June 30, 2025, and selected a sample of cases with guilty disposition. Verify defendant was assessed jury costs (Acct 181).

Results: We obtain a listing of all criminal juries commenced during the period from July 1, 2024, through June 30, 2025, and selected a sample of 1 case with guilty disposition. We verified the defendant was assessed jury costs in Acc 181.

APA Ref. 6-13 Deeds / Land Records

1. Select a sample of deeds/land records recorded during the period from July 1, 2024, through June 30, 2025 and test as follows:
- a. State taxes have been properly assessed and collected based on the greater of the assessed value or the consideration paid of the property conveyed.
 - b. Local taxes (where applicable) have been assessed and collected in an amount equal to one-third of the amount of state recordation tax.
 - c. Additional tax has been assessed and collected on deeds of conveyance based on the greater of the assessed value or the consideration paid.

- d. Clerk's fees for recording, indexing, and plat fees were charged and collected.
- e. Fees for transferring land were assessed and collected.

Results: We selected a sample of 22 deeds/land records recorded during the period from July 1, 2024, through June 30, 2025 and determine that:

- a. State taxes have been assessed and collected based on the greater of the assessed value or the consideration paid of the property conveyed.
 - b. Local taxes (where applicable) have been assessed and collected in an amount equal to one-third of the amount of state recordation tax.
 - c. Additional tax has been assessed and collected on deeds of conveyance based on the greater of the assessed value or the consideration paid.
 - d. Clerk's fees for recording, indexing, and plat fees were charged and collected.
 - e. Fees for transferring land were assessed and collected.
2. Determine whether the Clerk uses a separate financial system, separate from the Financial Accounting System (FAS), for the receipt of taxes and fees on Deeds.

Results: The Clerk has represented to us that taxes and fees on Deeds are received in FAS.

APA Ref. 6-14 Wills and Administrations

3. Select a sample of wills/administrations recorded during the period from July 1, 2024, through June 30, 2025, and test as follows:
- a. State taxes were assessed and collected based on the value of the estate, as recorded on the confidential Probate Tax Return.
 - b. Local taxes were assessed and collected based on the value of the estate, as recorded on the confidential Probate Tax Return.
 - c. Clerk's fees were assessed and collected for recording and indexing in the Will book based on the number of pages recorded.
 - d. Clerk's fees were assessed and collected for appointing and qualifying any personal representative, committee, or other fiduciary.
 - e. Fees for transferring land were assessed and collected.
 - f. Additional tax was billed, and receipted on final inventories.
 - g. Determine whether the Clerk uses a separate financial system to receipt taxes and fees on wills.

Results: We select a sample of 22 of wills/administrations recorded during the period from July 1, 2024, through June 30, 2025, and determined that:

- a. State taxes were assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return.
 - b. Local taxes were assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return.
 - c. Clerk's fees were assessed and collected for recording and indexing in the Will book based on the number of pages recorded.
 - d. Clerk's fees were assessed and collected for appointing and qualifying any personal representative, committee, or other fiduciary.
 - e. Fees for transferring land were assessed and collected.
 - f. Additional tax was billed and receipted on final inventories.
 - g. The Clerk has represented to us that taxes and fees on Wills are receipted in the Financial Accounting System (FAS).
4. Select a sample of no more than (10) ten final inventories filed during the period from July 1, 2024, through June 30, 2025, and determine whether additional taxes were calculated based upon the posted rates, billed, and receipted.

Results: We selected a sample of six (6) final inventories filed during the period from July 1, 2024, through June 30, 2025, and determined that additional taxes were calculated based upon the posted rates, billed, and receipted.

APA Ref. 6-15 Liabilities

1. Obtain the 12 month-end Liabilities Index ("BR008") report for the fiscal year ended June 30, 2025, select a sample from each 5xx, 95x, and 96x account series, excluding Account 511 Trust Funds, and determine whether.
 - a. The status of the account and whether the Clerk is holding the funds based on approved court orders, established retention requirements, or other special circumstances.
 - b. Trace and agree the FAS account balance to the applicable bank statement.
 - c. If the Clerk is identifying the invested funds on the liabilities index report and the general ledger as being invested.
 - d. If the BR08 report contains any warning messages about the BR29 general ledger balance not being equal to the BR08 report sub-totals.

Results: We obtained the 12 month-end Liabilities Index ("BR008") report for the fiscal year ended June 30, 2025, selected a sample of 22 5xx, 95x and 96x account series, excluding Account 511 Trust Funds, and determine that.

- a. The Clerk is justified in holding the funds based on approved court orders, established retention requirements, or other special circumstances.
 - b. FAS account balance agreed to the applicable bank statement.
 - c. Clerk has identifying the invested funds on the liabilities index report and the general ledger as being invested.
 - d. The BR08 report did not contain any warning messages about the BR29 general ledger balance not being equal to the BR08 report sub-totals.
2. Obtain the June 30, 2025, Property Unclaimed over One Year Report (BR16) and the Clerk's Unclaimed Property Report submitted to the Division of Unclaimed Property and determine whether the non-restitution accounts listed on the BR16 that were not escheated are supported by a court order, established retention requirements, pending or other special circumstances.

Results: We found no exceptions as a result of these procedures.

3. Obtain the June 30, 2025, Property Unclaimed over One Year Report (BR16) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and determine whether restitutions on the BR16 that were not escheated were re-issued to the victim.

Results: All restitutions on the BR16 were escheated to the Victim Witness Fund.

4. Obtain the June 30, 2025, Liabilities Index (BR08) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund. Select a sample of the restitution accounts (account 520) with balances not on the BR08 report and determine whether the funds were appropriately disbursed.

Results: All restitutions on the BR16 were escheated to the Victim Witness Fund.

APA Ref. 6-16 Trust Funds

1. Obtain a copy of the Annual Trust Fund Report filed during the fiscal year ended June 30, 2025 and ensure:
 - a. It is included in the Trust Fund Order Book or scanned appropriately for public access
 - b. It was filed before the October 1, 2025 deadline
 - c. It conforms to the Code of Virginia 58.01-600 (G) requirements.
 - d. It only contains public information
 - e. The Annual Report balance agrees to the FAS 9XX accounts where the funds are recorded and Account 511 Trust Funds balance. Investigate any negative ending balances in any of the 9XX series accounts.

- f. The Annual Report ending balance agrees to applicable bank statement balance(s). If this does not agree, then select a sample of individual accounts from the Annual Report and agree the system balance to the bank balance.
- g. Determine propriety of inactivity in individual accounts – i.e., a lack of interest postings.
- h. If the Clerk is justified in holding the funds for accounts with past due expected disbursement dates.

Results: We obtained a copy of the Annual Trust Fund Report as of June 30, 2025 and determined that:

- a. It is included in the Trust Fund Order Book
 - b. It was filed with the court by the October 1st deadline
 - c. It conforms to the Code of Virginia §8.01-600 (G) requirements.
 - d. The Annual Report balance agrees to the FAS 9XX accounts where the funds are recorded and Account 511 Trust Funds balance.
 - e. The Annual Report ending balance agrees to applicable bank statement balance(s).
 - f. Interest has been posted to the individual accounts
 - g. There were no accounts with past due expected disbursement dates.
2. Using the Annual Trust Fund Report, select a sample of new accounts and determine whether:
- a. The receipt amount agreed to the court order.
 - b. The court order is included in the Order Book and does not contain confidential information.
 - c. The account is traceable to the Annual Report by name or case number.
 - d. Clerk's fees were deducted.
 - e. Funds were invested within 60 days of receipt
 - f. The account is being held pursuant to Section 8.01-600 of the Code.
 - g. Account was reported as public funds.
 - h. The distribution date agrees to supporting documentation.

Results: We selected a sample of one (1) new accounts on the Annual Trust Fund Report and determined that:

- a. The receipt amount agreed to the court order.

- b. The court order is included in the Order Book and does not contain confidential information.
 - c. The account is traceable to the Annual Trust Fund Report by name or case number.
 - d. Clerk's fees were deducted.
 - e. Funds were invested within 60 days of receipt
 - f. The account is being held pursuant to Section 8.01-600 of the Code.
 - g. Account was reported as public funds.
 - h. The distribution date agrees to supporting documentation.
3. Select a sample of individual accounts of the BR30 and determine whether:
- a. The interest, per the bank statement, was posted to the account.
 - b. Interest was posted by the 15th of the subsequent month.
 - c. If the Clerk collects 5% of interest as Clerk's fees, the 5% was calculated correctly.

Results: We selected a sample of 5 individual accounts of the BR30 and determine that:

- a. The interest, per the bank statement, was posted to the account.
 - b. Interest was posted by the 15th of the subsequent month.
 - c. The Clerk does not deduct 5% of interest as Clerk's fees.
4. Select a sample of individual accounts disbursed during the audit period from the BR30 and determine whether:
- a. The disbursement agrees to the Court Order.
 - b. The check was posted to the respective subsidiary trust fund account.
 - c. Clerk's fees were deducted.
 - d. Deducted fees agree to the journal voucher or disbursement recording the deduction.
 - e. Fund was paid out within 60 days of the court order.

Results: We selected a sample of 5 individual accounts disbursed from the BR30 and determine that:

- a. The disbursement agrees to the Court Order.
- b. The check was posted to the respective subsidiary trust fund account.

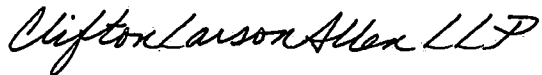
- c. The Clerk does not collect Clerk fees.
- d. There were no deducted fees as the Clerk does not collect Clerk fees.
- e. Fund was paid out within 60 days of the court order.

* * * * *

We were engaged by the Clerk to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Clerk's compliance with Specifications. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Clerk of the Circuit Court of the County of King William, Virginia and the Auditor of Public Accounts of the Commonwealth of Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Arlington, Virginia
February 18, 2026