

**WILLIAMSBURG/JAMES CITY COUNTY
CIRCUIT COURT CLERK'S OFFICE**

AGREED-UPON PROCEDURES

March 31, 2023

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Virginia Auditor of Public Accounts and the
Williamsburg/James City County Circuit Court Clerk's Office
Williamsburg, Virginia

We have performed the procedures enumerated below on the accounting records of the Williamsburg/James City County Circuit Court Clerk's Office for the period April 1, 2022, through March 31, 2023. The Williamsburg/James City County Circuit Court Clerk's Office is responsible for the accounting records.

The Williamsburg/James City County Circuit Court Clerk's Office has agreed to and acknowledged that the procedures performed below are appropriate to meet the intended purpose of complying with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Additionally, the Auditor of Public Accounts of the Commonwealth of Virginia has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all 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.

Sample sizes, where applicable, were determined using the AICPA Audit Sampling Audit Guide dated March 1, 2014, Chapter 3, Nonstatistical and Statistical Audit Sampling in Tests of Controls. Depending upon the size of the population, we used Table 3-1, Effect on Sample Size of Different Levels of Overreliance and Tolerable Rate of Deviation, using parameters of 10% Risk of Overreliance, 10% Tolerable Rate of Deviation, and no expected deviations or Table 3-5, Testing Operating Effectiveness of Small Populations.

Our procedures and findings are as follows:

APA Ref. 6-2 Conflicts of Interest

1. Accountant obtained the annual disclosure form filed by the Clerk of Circuit Court and verified the following:
 - a. The form was complete.
 - b. The accurate form was filed accordingly to the type of filer
 - c. The form was filed by the February 1, 2023, deadline for calendar year 2022 filings.

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

2. Accountant inquired of two members of management regarding whether the Clerk of Circuit Court has a spouse or 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.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk, and Gretchen DiFilippo, Master Deputy Clerk: There was no one noted that meets the criteria.

The above procedure was limited to inquiry alone and no actual testing was performed.

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

1. Accountant obtained the General Ledger Fiscal Year-to-Date Report (BR-29) as of March 31, 2023; and performed the following:
 - a. Compared the account codes of the Circuit Court Financial Accounting System Users Guide, Appendix A for consistent application.
Results: We found no exceptions as a result of this procedure.
 - b. Scanned the report for negative ending balances. If present, obtain an explanation from management as to their cause.
Results: We noted no negative ending balances.
 - c. Obtained a description from management regarding the propriety of all activity and balances in account 402, 995, 999 and any accounts labeled "RESERVED".
Results: Accountant noted (1) no net activity in accounts 402, 995 and 999, and (2) there were no accounts used during the year that were labeled "RESERVED".
 - d. Compared the prior year revenue to the current year revenue and obtained a description from management explaining any individual account fluctuations greater than or equal to 10%.
Results: See Attachment 1 for the results of this procedure.
 - e. Verified that balances of state and local revenues on hand at March 31, 2023, were disbursed by April 15, 2023, to the State and Local Treasurers.
Results: We found no exceptions as a result of this procedure.

APA Ref. 6-4 Access Security

1. Accountant obtained a user access report from the Circuit Court Clerk for the following automated system used by the Clerk: financial accounting system (FAS), case management system (CCMS), records management system (RMS) and case imaging system (CIS).
2. Accountant obtained a description from management regarding the control, access, and security over user access to the automated systems noted above.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Clerk of Court's office uses EACCESS to enable and remove access for an employee as they are hired or leave the Clerk's office. Elizabeth is the only one with access, and she will go in to select which programs the employee will need access to and the level of access. A notification is then sent to the State level where their accounts are set up by the State. Elizabeth then receives an email once access has been established. When an employee puts in their notice to leave, Elizabeth will go into EACCESS and request that their access be removed based on the last date of employment. Elizabeth noted that the State will then go in and remove access. This is used for email, FAS, CMS, VDS, COVERS, and any other applicable system access requested. You must manually add or delete COVERS. It is not automatic. For the RMS and the CIS there is no formal policy or report in place. The Clerk of the Circuit Court is the only person who is authorized and has access to grant, set-up, and revoke a person's access to the RMS and CIS.

3. Accountant obtained the eAccess system access report and a description from management regarding the appropriateness of employee access to the automated systems noted above.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The access for individuals listed who are employees of the Clerk's Office are appropriate and reasonable.

APA Ref. 6-4 Access Security (Continued)

4. Accountant obtained a description from management regarding security over external access to records using Secure Remote Access (SRA) and Officers of the Court Remote Access (OCRA).

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: A log-in is required for OCRA and access is limited to government officials, government employees, and attorneys. Log-ins are only granted upon submission of a notarized agreement which should also include the user's signature and an attorney signature. Members of the general public can be granted access too, via SRA after submission of a notarized agreement and payment of related fees.

5. Accountant obtained a list of employees terminated during the period of April 1, 2022, through March 31, 2023, and documentation supporting that the employee's access was deleted from the system by the next business day.

Results: We found no exceptions as a result of this procedure.

Several of the above procedures were limited to inquiry alone and no actual testing was performed.

APA Ref. 6-5 Accounts Receivable

1. Accountant obtained the Interface Reports (IN05 and INJ5), specifically the 'Interface Case Not Found' and 'DMV Interface Exceptions' sections, as of March 31, 2023. If there are cases/records listed within these sections, accountant should inquire of management as to the procedures used by the Clerk in monitoring them and taking corrective action.

Results: Accountant noted no such cases reported within these sections; therefore, no procedures were performed.

2. Accountant obtained the March 31, 2023, Individual Account Status Report (BU6), selected a sample of any cases related to appeals, credit balances, sum uncertain restitution, or accounts under review and, for those cases, inquired of management as to the procedures used by the Clerk in monitoring them and taking corrective action.

Results: Accountant noted no such cases reported within these sections; therefore, no procedures were performed.

3. Accountant inquired of management regarding the use of the optional Time to Pay (TTP) feature. Per inquiry of Elizabeth O'Connor, Master Chief Deputy Clerk, the Court does utilize the Time to Pay (TTP) feature. No additional procedures performed.

4. Accountant obtained the Concluded Cases without FAS Receivable Report (CR32) for March 2023. If guilty cases are noted, accountant performed the following:

- a. Selected a sample of those cases, other than those identified as master or sub-accounts.
- b. Obtained the Clerk's description of the reason the CMS case did not have a corresponding receivable account in FAS.

Results: Accountant noted 11 concluded cases without a FAS receivable and selected a sample of 3 for testing. Per inquiry of Gretchen Difilippo, Master Deputy Clerk, the three cases were a result of each being a bond appeal and there are no court charges on bond appeals.

5. Accountant inquired of management as to whether the Clerk is using a private vendor system for financial accounting and/or case management.

Per inquiry of Elizabeth O'Connor, Master Chief Deputy Clerk, the Court does not use a private vendor system for financial accounting and/or case management. No additional procedures performed.

APA Ref. 6-5 Accounts Receivable (Continued)

6. Accountant inquired of management as to whether the Clerk is using the Department of Taxation's Integrated Revenue Management System (IRMS) for Setoff Debt Collections. If the system is used:
 - a. Obtained a user access report that lists all certified staff who are able to log on with an active password and visually verified that all staff, who are currently certified, were able to log in to the system.
 - b. Obtained the General Ledger Report (BR29) as of March 31, 2023, noting financial activity in FAS account 405 (TSO Collections).
 - c. Requested the Clerk to log into IRMS and provide the system-generated year-to-date IRMS statistical report for the period of April 1, 2022, through March 31, 2023.
 - d. If any tax set-off defaults are noted, obtain the Clerk's explanation as to the proprietary of those noted.

Accountant noted three tax set-off defaults on the IRMS statistical report. Per inquiry of Gretchen Difilippo, Master Deputy Clerk, all the defaults were accounts that were a glitch in the system. Per Gretchen, the defaults were from the previous year and the issue corrected itself going forward.

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

7. Accountant inquired of management as to whether or not the Circuit Court utilized the services of the Virginia Department of Taxation, Commonwealth's Attorney in-house collection, or local Treasurer for collection of delinquent accounts for the period from April 1, 2022, through March 31, 2023.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Circuit Court utilized the services of Virginia Department of Taxation for collection of delinquent accounts for the period from April 1, 2022, through March 31, 2023. As a private agent was not used, no additional procedures performed.

APA Ref. 6-6 Banking

1. Accountant obtained detailed account information for all banks used by the Clerk from the Circuit Court Clerk and compared to the most recent qualified depository listing maintained by the Virginia Department of the Treasury pursuant to The Virginia Security for Public Deposits Act.

Per Elizabeth O'Connor, Master Chief Deputy Clerk, the Clerk banks exclusively with TowneBank and Old Point National Bank, which are both qualified depositories per the January 2023 listing maintained by the Virginia Department of the Treasury.

Results: We found no exceptions as a result of the procedure performed.

2. Accountant performed a search for all general operating accounts and a sample of 5 investment accounts noted above using the Virginia Department of Treasury SPDA Public Fund Accounts lookup tool:

<https://spda.trs.virginia.gov/quarterlysearch.aspx>

Results: Accountant noted that three out of four general operating accounts were present in the search and thus identified as Public Funds. Accountant noted one general operating account that was not reported as a Public Fund. Per inquiry of Elizabeth O'Connor, Master Chief Deputy Clerk, the checking account that was not reported is a flow-through account to pay out trust fund balances when a child comes of age. The checking account is held in the name of the Clerk of the Circuit Court. However, the funds that pass through the account belong to the trustee of the related trust fund. Additionally, the account had a zero balance as of March 31, 2023. Accountant noted no exceptions in the search for the sample of 5 investment accounts.

APA Ref. 6-6 Banking (Continued)

3. Accountant selected the October 2022 and March 2023 bank reconciliations for the TowneBank Operating account, the January 2023 and March 2023 reconciliations for the TowneBank investment and Old Point National Bank investment accounts, and the September 2022 and March 2023 reconciliations for the Old Point Trust Fund Checking account and noted the following for all:
 - a. The reconciliations were mathematically accurate.
 - b. The “Adjusted Balance per Bank” agreed to the bank statements.
 - c. The “System Balance” agreed to the account ending balance per the General Ledger Report (BR29) as of March 31, 2023 (March 2023 reconciliations only).

Results: Accountant noted for the TowneBank Operating, TowneBank Investment, and Old Point National Bank investment accounts that there was a difference between the System Balance and ending balance per the General Ledger Report. Per inquiry of Elizabeth O’Connor, Master Chief Deputy Clerk, the difference is due to the System Balance on the bank reconciliation including deposits in transit and checks written from March 31, 2023, to April 1, 2023, the date the reconciliation was prepared. Accountant noted similar differences on the October 2022 and January 2023 reconciliations that were tested.

- d. The deposits in transit were deposited the next business day per the subsequent bank statement.
- e. Obtained a description from management regarding the propriety of other reconciling items and the status of their resolution.

Description obtained from Elizabeth O’Connor, Master Chief Deputy Clerk: There was another reconciling item on the October 2022 TowneBank Account which was the result of a credit card deposit that was posted twice and the Clerk had to back-out the amount on the reconciliation. Accountant noted no other reconciling items.

- f. The bank account was reconciled by the 15th of the following month.
- g. The reconciliation was reviewed and approved by the Clerk.

Results: We found no exceptions as a result of these procedures performed, except as noted above.

4. Accountant performed an unscheduled cash count of the Clerk’s change fund on April 18, 2023.

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

5. Accountant obtained the General Ledger Report (BR29) as of March 31, 2023, scanned the activity and balances in Account 402, Unspecified Funds, and inquired of management as to the presence of any adjustments present that were provided by the Department of Judicial Services, OES, in order to assist the Clerk with reconciling the monthly bank account. Note: The Department of Judicial Services, OES will sometimes provide adjustments to the Clerks who cannot identify and resolve all reconciling items when completing the monthly bank reconciliation.

Accountant noted no adjustments that were provided by OEA to assist the Clerk with reconciling the monthly bank accounts.

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

APA Ref. 6-7 Daily Collections and Journal Vouchers

1. Accountant selected a random sample of 22 days (large population) from the period April 1, 2022, through March 31, 2023, to test as follows:
 - a. Agreed the computed revenue amount per the Cash Reconciliation Worksheet section of the Daily Report (BR02) to the deposit per the bank statement noting the deposit was intact and timely. (For the purposes of this report, timely is considered to be the next business day; however, we make no comment as to whether next business day would be considered timely under §17.1-271 of the *Code of Virginia*).
 - b. Obtained the Daily Report Cover Sheet section of (BR02) and inspected to verify that it is signed by the Clerk and/or other assigned supervisory personnel.
 - c. For any days with differences between the receipts gross total and the deposit amount, obtained documentation supporting the correcting journal voucher(s) and noted it was recorded on step 5 of the Cash Reconciliation Worksheet section of the BR02.
 - d. If the difference is the result of a voided receipt, verified that all copies of the receipt were retained.
 - e. If a separate financial system is used to receipt taxes and fees, determine that the days' collections were entered into FAS.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: There is no separate financial system used to receipt taxes and fees.

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

2. Accountant randomly selected 5 out of a total population of 26 voided receipts from the period April 1, 2022, through March 31, 2023, from the month end journal voucher summary reports (Journal Voucher Report BR40) and tested voided receipts as follows:
 - a. The journal voucher was supported by documentation and recorded on the Cash Reconciliation Worksheet section of the BR02.
 - b. All copies of the receipt were retained.

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

3. Accountant obtained the General Ledger Fiscal Year-to-Date Report (BR-29) as of March 31, 2023, and if activity existed in the Account 411 Cash Over/Short, obtained explanation from management regarding the nature of the activity.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: Activity is the result of drawer change errors.

APA Ref. 6-8 Non-Reverting Funds

1. Accountant obtained a description from management as to the identity and nature of the Court's non-reverting funds.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The non-reverting funds are deposited with James City County in a donation trust fund and disbursements from these accounts are in accordance with §17.1-276 of the *Code of Virginia*.

APA Ref. 6-8 Non-Reverting Funds (Continued)

2. Accountant obtained a description from management of the procurement procedures used by the Clerk's Office.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Clerk's Office follows James City County's procurement policy and utilizes the County's procurement office.

3. Accountant obtained the month-end Disbursement Register report (BR41) for each month during the period from April 1, 2022, through March 31, 2023. Accountant selected a haphazard sample of 5 out of a population of 33 disbursements and verified that the disbursements were supported by third-party documentation.

Results: We found no exceptions as a result of this procedure.

4. Accountant obtained a list of employees from the Clerk and compared the listing of employees to month-end Disbursement Register Report (BR41) for each month during the period from April 1, 2022, through March 31, 2023. Accountant noted three disbursements described as disbursed to employees. Accountant tested as follows:
 - a. Obtained documentation to support that the Clerk obtained an appropriation for the disbursement from the Clerk's locality.
 - b. Obtained documentation to support that the Clerk withheld federal, state, social security, and Medicare taxes from the disbursement.

Results: Per inquiry of Elizabeth O'Connor, Master Chief Deputy Clerk, these disbursements were not for cash bonuses or payroll. As such, no further procedures were performed.

APA Ref. 6-9 Disbursements

1. Accountant obtained the month-end Disbursement Register Report (BR41) for each month. Accountant selected a haphazard sample of 22 disbursements (large population, excluding non-reverting and trust funds) and tested as follows:
 - a. The disbursement was coded to an account consistent with the nature of the disbursement.
 - b. The disbursement was supported by documentation and procedures (case paper, transmittal).
 - c. If the disbursement was a manual check, the check was recorded in FAS by the next business day.

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

2. Accountant randomly selected 3 monthly remittances of Sheriff's Services Fees, Account 234, to the local Treasurer from the period April 1, 2022, through March 31, 2023, and determined by obtaining subsequent disbursement documentation that the fees were remitted within the first 10 days of the following month.

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

APA Ref. 6-10 Manual Receipts

1. Accountant obtained a description from management of security over unused manual receipts and the adequacy of supervisory review of manual receipts.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: Manual receipts are carbon copied: the white copy is given to the customer of the Court, the pink copy is attached to the daily report when it is entered into FAS, and the yellow copy is maintained in the "plain receipts" journal. All manual receipts are reviewed by the Clerk for completeness and accuracy and are then entered into the daily report once FAS is operational again.

Accountant obtained the "plain receipts" journal/register from the Clerk and noted that there were no manual receipts for the period from April 1, 2022, through March 31, 2023. Therefore, no additional testing was performed.

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

APA Ref. 6-11 Civil

1. Accountant selected a random sample of 22 out of the large population of civil cases filed during the period from April 1, 2022, through March 31, 2023, and using the FAS Manual Appendix C, Civil Actions section for reference, tested the following:
 - a. Taxes and fees were assessed and collected based on the file type and/or amount of the suit (OES Civil Filing Fee Calculator and Individual Court Fee Schedule at http://webdev.courts.state.va.us/cgi-bin/DJIT/ef_djs_ccfees_calc.cgi).
 - b. Taxes and fees were receipted by the next business day.

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

APA Ref. 6-12 Criminal

1. Accountant obtained the criminal caseload from the Clerk for the period from April 1, 2022, through March 31, 2023, noting a total of 450 cases with guilty findings. Based on sampling guidelines per the APA Specifications, a random sample of 20 cases for the population of 1 to 1,000 was selected. Using the FAS Manual, Appendix C, Criminal Cases, accountant tested as follows:
 - a. Penalties, fees, fines, other costs, and restitutions were assessed and entered into FAS before the end of the next business day.
 - b. For cases not paid in full, 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 DC-210 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, all applicable fields were completed in FAS (e.g. TTP Start, Term, Amount, and Incarcerated status).

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

APA Ref. 6-12 Criminal (Continued)

2. Accountant obtained the monthly Court Appointed/Public Defender Reports (CR42) for the period from April 1, 2022, through March 31, 2023, and selected a random sample of 5 local cases out of a population of 14 to test as follows:
 - a. Fine was assessed and entered into FAS.
 - b. The court-appointed/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 found no exceptions as a result of these procedures performed.

3. Accountant obtained from the Clerk a listing of all criminal juries commenced during the period from April 1, 2022, through March 31, 2023, and selected a sample of 3 out of a population of 7 cases with a guilty disposition to agree to a corresponding entry in FAS Account 181 in order to verify the defendant was assessed jury costs.

Results: We found no exceptions as a result of this procedure.

APA Ref. 6-13 Deeds/Land Records

1. Accountant selected a haphazard sample of 22 out of the large population of deeds / land records recorded during the period from April 1, 2022, through March 31, 2023, and available via the online public record website, using the deed calculator, and tested as follows:
 - a. State taxes have been assessed and collected based on the greater of the value or the consideration paid for the property conveyed.
 - b. Local taxes have been assessed and collected in an amount equal to one-third of the amount of state recordation tax, in accordance with locality ordinance.
 - c. Additional tax (where applicable) has been assessed and collected on deeds of conveyance based on the greater of the value assessed 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 found no exceptions as a result of these procedures.

2. Inquire of management as to whether the Clerk uses a financial system for the receipt of taxes and fees on Deeds separate from the Financial Accounting System (FAS).

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Clerk does not use a financial system for the receipts of taxes and fees on Deeds separate from FAS. Therefore, no additional procedures were performed.

APA Ref. 6-14 Wills and Administrations

1. Accountant selected a random sample of 22 out of the large population of wills/administrations recorded during the period from April 1, 2022, through March 31, 2023, and, using the FAS Manual, Appendix C, Probate - Wills and Administration section for reference, tested as follows:
 - a. State tax was assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return.
 - b. Local tax was assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return, in accordance with locality ordinance.
 - 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. Note: No one shall be permitted to qualify and act as an executor or administrator until tax imposed by §58.1-1712 of the *Code of Virginia* has been paid. Ensured that fees were receipted at the time of qualification, not after.
 - e. Fees for transferring land were assessed and collected.

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

- f. Inquire of management as to whether additional taxes, were calculated, billed, and receipted on final inventories in accordance with §58.1-1717 of the *Code of Virginia*.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: When final inventories are required and there are additional probate taxes, these are assessed appropriately in accordance with §58.1-1717 of the *Code of Virginia*.

- g. Inquire of management as to whether the Clerk uses a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS).

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Clerk does not use a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS).

APA Ref. 6-15 Liabilities

1. Using the March 2023 Liabilities Index (BR08) report, accountant selected a haphazard sample of 22 items from the population of 110 from the 5XX series (excluding Account 511 Trust Funds) and tested the following:

- a. Inquired of management regarding the status of the accounts sampled and whether the Clerk was justified in holding the funds based on approved court orders, established retention requirements, or other special circumstances.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Clerk is justified in holding the funds based on approved court orders, established retention requirements, pending case (future court date assigned), or other special circumstances.

- b. Inquired of management as to whether any of the funds are court ordered to be invested or the Clerk has elected to invest the funds. If funds were invested, accountant traced balances to applicable bank statement.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: No items were required to be invested by the Clerk's Office.

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

The above procedures were limited to inquiry alone and no actual testing of controls was performed.

APA Ref. 6-15 Liabilities (Continued)

2. Accountant obtained the June 30, 2022, Property Unclaimed over One Year Report (BR16) and the Clerk's Unclaimed Property Report submitted to the Division of Unclaimed Property and performed the following:
 - a. Compared the reports and select for testing those accounts and outstanding disbursements listed (excluding restitution - disb code 'R') on the BR16 that were not escheated.
 - b. Obtained an explanation from management regarding the reasons for not escheating these accounts based on court order, established retention requirements, pending case (future court date assigned) or other special circumstances.

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

3. Accountant obtained the June 30, 2022, Property Unclaimed over One Year Report (BR16) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and performed the following:
 - a. Compared the reports and selected for testing those outstanding restitution disbursements on the BR16 that were not escheated.
 - b. Obtained documentation supporting that they were reissued to the victim.

Results: No such accounts were present in the reports; therefore, no additional procedures were performed.

4. Obtain the June 30, 2022, Liabilities Index (BR08) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and performed the following:
 - a. Compared the restitution accounts (Account 517) with balances listed on the BR08 report to the Unclaimed Restitution Report and selected a sample of those accounts not escheated.
 - b. Accountant selected a haphazard sample of 2 out of a population of 3 such accounts and obtained documentation to support that funds were disbursed (Note: If they were not disbursed and funds have been held over one year, the Clerk is not justified in holding the funds).

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

APA Ref. 6-16 Trust Funds

1. Inquire of the Clerk as to whether the Court appointed a General Receiver who is not the Clerk.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Court has not ordered a financial institution to act as the General Receiver. The Clerk of Court's Office acts as the General Receiver.
2. Accountant obtained the Trust Fund Annual Report filed during the period from April 1, 2022, through March 31, 2023, and performed the following:

- a. Verified the Annual Report was available to the public via hardcopy Trust Fund Order Book or digital format.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Annual Report is available on the Clerk's office Public Search in the record room via digital format. It is accessible anytime to the public.

- b. Verified the Clerk filed the Annual Report with the Chief judge by the October 1st deadline.

Results: We found no exceptions as a result of this procedure.

APA Ref. 6-16 Trust Funds (Continued)

- c. Agreed the Annual Report balance 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.

Results: We found no exceptions as a result of this procedure.

- d. Agreed the Annual Report ending balance 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.

Results: We found no exceptions as a result of this procedure.

- e. Inquired of management as to whether the Annual Report conforms to §8.01-600 (G) of the *Code of Virginia*.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Annual Report conforms to §8.01-600 (G) of the *Code of Virginia*.

- f. Obtained a description from management regarding the propriety of inactivity in individual accounts - i.e. lack of interest postings.

Results: Accountant noted no inactivity in individual accounts.

- g. For accounts with past due expected disbursement dates, inquired of management if the Clerk is justified in holding the funds. (Note: The Clerk is not justified in holding the funds if a court order has been entered to disburse or the funds have been unclaimed over one year since infant turned 18).

Results: Accountant noted 7 accounts that were past due. Per Elizabeth O'Connor, Master Chief Deputy Clerk, the funds were actually disbursed during the year after the report was run or sent to the State.

- h. Accountant selected a haphazard sample of 2 out of a population of 3 new accounts using the Annual Report and tested as follows:

- i. The receipt amount agrees to the court order.
- ii. The court order is included in the Order Book (hardcopy or electronic) and does not contain confidential information.
- iii. The account is traceable to the Annual Report by name or case number.
- iv. Clerks fees were deducted.
- v. Funds were invested within 60 days of receipt.
- vi. The account was reported as a Public Fund.

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

- vii. Inquire of management as to whether the account is being held pursuant to Section §8.01-600 of the *Code of Virginia*.
- viii. The distribution date is appropriate.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The accounts are being held pursuant to Section §8.01-600 of the *Code of Virginia* and the distribution dates are appropriate.

APA Ref. 6-16 Trust Funds (Continued)

- i. Accountant selected a haphazard sample of 5 out of a population of 23 individual accounts on the Annual Report and, using the detailed individual account section of the BR30, tested as follows:
 - i. The amount of interest, per the bank statement, was posted to the account. (If the Clerk consolidates funds, re-calculate the interest allocation.)
 - ii. Interest was posted promptly. (For the purpose of this report, promptly is considered to be by the 15th of the subsequent month).
 - iii. If the Clerk collects 5% of interest as Clerk's fees, the 5% was calculated correctly.

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

- j. Select a random sample of individual accounts disbursed during the period of April 1, 2022, through March 31, 2023, from the detailed individual account section of BR30 and test the following:
 - i. The disbursement agrees to the Court Order.
 - ii. The check was posted to the subsidiary trust fund account.
 - iii. Clerk's fees were deducted.
 - iv. Deducted fees agree to the journal voucher or disbursement recording the deduction.
 - v. Fund were paid out within 60 days of the court order.

Results: Accountant noted no such cases reported within these sections; therefore, no procedures were performed.

3. Accountant inquired of management as to whether or not the Court has ordered a financial institution to act as the General Receiver since the most recently completed agreed upon procedures engagement.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: The Court has not ordered a financial institution to act as the General Receiver since the last agreed upon procedures engagement. The Clerk of Court's Office acts as the General Receiver.

The above procedure was limited to inquiry alone and no actual testing was performed.

We were engaged by Williamsburg/James City County Circuit Court Clerk's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 accounting records of the Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia. 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 Williamsburg/James City County Circuit Court Clerk's Office and the Virginia Auditor of Public Accounts 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 Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia and the Virginia Auditor of Public Accounts and is not intended to be and should not be used by anyone other than those specified parties.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia
June 14, 2023

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|---|---------------------|-----------------------|-----------------------|-------------------------------|--|
| <i>100 Series - State Revenues</i> | | | | | |
| 001 | INT CRIM CHILD FUND | 3,378.22 | 2,829.00 | 19% | The increase is due to an increase in case files in the current year. |
| 035 | VOF FEE | 38,883.00 | 62,892.00 | -38% | The decrease is due to a decrease in land recordings during the year. |
| 036 | DEED PROCESSING FEE | 203,460.00 | 345,260.00 | -41% | The decrease is due to a decrease in land recordings during the year. |
| 037 | WILLS & ADMIN. | 46,041.29 | 66,674.49 | -31% | The decrease is due to a decrease in probate and estate filings. |
| 038 | DEEDS OF CONV. | 411,775.25 | 602,573.25 | -32% | The decrease is due to a decrease in real estate transfers during the current year. |
| 039 | DEEDS & CONTRACTS | 4,199,715.88 | 5,937,251.74 | -29% | The decrease is due to a decrease in land recordings during the year. |
| 040 | WRIT TAX - CIVIL | 2,340.00 | 3,135.00 | -25% | The decrease is due to a decrease in civil action suits in the current year. |
| 103 | MARRIAGE LICENSE | 9,860.00 | 9,320.00 | 6% | N/A - % variance not over scope. |
| 104 | SP EXP-TAG/CWP | 6,340.00 | 5,089.00 | 25% | The increase is due to additional concealed handgun permits being applied for in the current year. |
| 106 | TECHNOLOGY TRST FND | 69,715.00 | 110,190.00 | -37% | The decrease is due to a decrease in land recordings during the year. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|--|---------------------|-----------------------|-----------------------|-------------------------------|--|
| <i>100 Series - State Revenues (Continued)</i> | | | | | |
| 107 | DOAF | 2,326.10 | 4,637.40 | -50% | The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year. |
| 109 | STATE INTEREST | 24,575.83 | 21,162.43 | 16% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |
| 110 | FINES & FORFEITURES | 23,656.54 | 20,493.78 | 15% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|--|--------------------------------|-----------------------|-----------------------|-------------------------------|---|
| 100 Series - State Revenues (Continued) | | | | | |
| 112 | PROCESS FEE | 34.00 | - | 0% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |
| 113 | COMMONWEALTH COSTS | 6,059.68 | 8,305.20 | -27% | The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year. Also, during 2022, the General Assembly decided that they wanted to know more detail of what was in account 113, therefore, effective 7/1/22 the account code 113 was split into sub accounts for specific categories. |
| 13B | DRIVING UNDER THE INFLUENCE | 1,160.00 | - | 100% | During 2022 the General Assembly decided that they wanted to know more detail of what was in account 113, therefore, effective 7/1/22 the account code 113 was split into sub accounts for specific categories. This account was one of those subaccounts. |
| 13C | IGNITION INTERLOCK | 20.00 | - | 100% | During 2022 the General Assembly decided that they wanted to know more detail of what was in account 113, therefore, effective 7/1/22 the account code 113 was split into sub accounts for specific categories. This account was one of those subaccounts. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|--|------------------------|-----------------------|-----------------------|-------------------------------|--|
| <i>100 Series - State Revenues (Continued)</i> | | | | | |
| 13D | DNA ANALYSIS | 471.00 | - | 100% | During 2022 the General Assembly decided that they wanted to know more detail of what was in account 113, therefore, effective 7/1/22 the account code 113 was split into sub accounts for specific categories. This account was one of those subaccounts. |
| 13L | WITNESS FEES | 51.00 | - | 100% | During 2022 the General Assembly decided that they wanted to know more detail of what was in account 113, therefore, effective 7/1/22 the account code 113 was split into sub accounts for specific categories. This account was one of those subaccounts. |
| 119 | COMWLTH ATTY FEE | 45.00 | 17.50 | 157% | The commonwealth attorney fees are collected after fines are paid and more fines have been paid in the current year. |
| 120 | COURT APPT ATTY FEE | 59,728.26 | 51,575.00 | 16% | The court appointed attorney fees are collected after fines are paid and more fines have been paid in the current year. |
| 121 | FAILURE-TO-APPEAR FEES | 70.00 | 231.00 | -70% | The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year. |
| 123 | LEGAL AID FEE | 4,833.00 | 4,896.00 | -1% | N/A - % variance is not over scope. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|--|--------------------|-----------------------|-----------------------|-------------------------------|--|
| <i>100 Series - State Revenues (Continued)</i> | | | | | |
| 132 | CICF | 20.99 | - | 100% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |
| 133 | BLOOD TEST/DNA FEE | 100.00 | 25.00 | 300% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |
| 143 | CJAF | 6.00 | - | 100% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|---|--------------------------|-----------------------|-----------------------|-------------------------------|--|
| <i>100 Series - State Revenues (Continued)</i> | | | | | |
| 145 | VSLF | 51,004.38 | 78,212.00 | -35% | The decrease is due to a decrease in land recordings during the year. |
| 147 | INDIGENT ASSISTANCE | 654.00 | 678.00 | -4% | N/A - % variance is not over scope. |
| 157 | VA BIRTH FATHER REGISTRY | 800.00 | 800.00 | 0% | N/A - % variance is not over scope. |
| 165 | VSP E-SUMMONS | 10.00 | 30.00 | -67% | The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year. |
| 170 | COURT TECH FUND | 2,850.00 | 3,580.00 | -20% | The decrease is due to a decrease in land recordings during the year. |
| 181 | JURY COST | 3,181.49 | 240.00 | 1226% | The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|--|---------------------------------|-----------------------|-----------------------|-------------------------------|--|
| 100 Series - State Revenues (Continued) | | | | | |
| 192 | MULTIPLE DUI FEE | 163.31 | 200.00 | -18% | The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year. |
| 200 Series - Local Revenues | | | | | |
| 201 | JAMES CITY COUNTY FINE/FORFT | 126,340.45 | 122,585.11 | 3% | N/A - % variance is not over scope. |
| 203 | COMWLTH ATTY FEE | 18.75 | 17.50 | 7% | N/A - % variance is not over scope. |
| 206 | SHERIFF FEES | 1,864.00 | 2,671.00 | -30% | The decrease is due to a decrease in summons for the County. |
| 212 | TRANSFER FEE | 2,263.75 | 2,939.50 | -23% | The decrease is due to a decrease in property sales. |
| 213 | COUNTY GRANTEE TAX | 1,086,741.24 | 1,734,256.02 | -37% | The decrease is due to a decrease in land recordings during the year. |
| 214 | CITY GRANTEE TAX | 304,524.17 | 258,391.59 | 18% | The increase is due to an increase in commercial property transactions for the City grantee jurisdiction. |
| 217 | CT APPT ATTY | 207.47 | 426.34 | -51% | The decrease is due to a decrease in court appointed attorney assignments. |
| 220 | GRANTOR TAX | 348,613.25 | 515,051.78 | -32% | The decrease is due to a decrease in commercial property transactions for this jurisdiction. |
| 222 | LOCAL 2 TRANSFER | 265.00 | 346.00 | -23% | The decrease is due to a decrease in property sales. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|--|-----------------------------|-----------------------|-----------------------|-------------------------------|---|
| 200 Series - Local Revenues (Continued) | | | | | |
| 223 | LOCAL 2 GRANTOR TAX | 63,162.00 | 87,486.75 | -28% | The decrease is due to a decrease in commercial property transactions for this jurisdiction. |
| 228 | CHCF | 76.00 | - | 100% | The increase is due to an increase in case filings after COVID restrictions were lifted and court hearings were able to resume. |
| 229 | JAMES CITY COUNT CHMF | 1,102.00 | 1,118.00 | -1% | N/A - % variance is not over scope. |
| 233 | BLOOD TEST/DNA FEE | 702.72 | 490.92 | 43% | The increase is due to an increase in case filings after COVID restrictions were lifted and court hearings were able to resume. |
| 234 | JAIL ADMISSION FEE | 2,948.76 | 2,474.08 | 19% | The increase is due to an increase in case filings after COVID restrictions were lifted and court hearings were able to resume. |
| 236 | DOCUMENT REPRODUCTION COSTS | 8,303.28 | 8,371.40 | -1% | N/A - % variance is not over scope. |
| 237 | MISC - LOCAL COSTS | 12,250.00 | 9,670.00 | 27% | The increase is due to additional concealed handgun permits being applied for in the current year. |
| 241 | E-SUMMONS FEE | 695.00 | 575.00 | 21% | The increase is due to an increase in case filings after COVID restrictions were lifted and court hearings were able to resume. |
| 242 | JAMES CITY COUNTY INTEREST | 6,599.98 | 3,894.67 | 69% | The increase is due to an increase in case filings after COVID restrictions were lifted and court hearings were able to resume. |

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2023**

ATTACHMENT 1 - APA REF. 6-3 GENERAL LEDGER REVIEW AND FLUCTUATION ANALYSIS

| Account Number | Description | 2023 Total | 2022 Total | Percent Difference | Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk |
|---|------------------------------|-----------------------|-----------------------|-------------------------------|--|
| <i>200 Series - Local Revenues (Continued)</i> | | | | | |
| 244 | JAMES CITY COUNTY CHSF | 3,786.23 | 3,382.76 | 12% | The increase is due to an increase in activity during the current year. |
| 246 | OTHER LOCAL COSTS | 420.00 | 460.00 | -9% | N/A - % variance is not over scope. |
| 250 | WILLIAMSBURG CITY INTEREST | 907.54 | 771.49 | 18% | The increase is due to an increase in activity during the current year. |
| 251 | TOWN INTEREST | 6.05 | - | 100% | The increase is due to an increase in activity during the current year. |
| 260 | WILLIAMSBURG CITY FINE/FORFT | 80,229.14 | 98,359.01 | -18% | There was a decrease in the current year local tickets that were written. |
| 261 | WILLIAMSBURG CITY COST | 68.92 | - | 100% | The increase is due to an increase in activity during the current year. |
| 262 | WILLIAMSBURG CITY ESUMMONS | 240.00 | 260.00 | -8% | N/A - % variance is not over scope. |
| 2B0 | TOWN FINES | 200.00 | 250.00 | -20% | The decrease is due to less school bus passing violations during the current year. |
| 2X0 | COMM E-SUMMONS | 124.82 | 55.00 | 127% | The increase is due to an increase in activity during the current year. |