

# **COUNTY OF FAIRFAX, VIRGINIA**

## **AGREED-UPON PROCEDURES**

***For the Year Ended June 30, 2021***

***And Report of Independent Accountant on  
Applying Agreed-Upon Procedures***

## Report of Independent Accountant on Applying Agreed-Upon Procedures

Clerk, Fairfax Circuit Court  
Fairfax, Virginia

Board of Supervisors  
County of Fairfax, Virginia

Compensation Board  
Commonwealth of Virginia

Auditor of Public Accounts  
Commonwealth of Virginia

We have performed the procedures enumerated below, solely to assist the County of Fairfax, Virginia (the "County") in evaluating its assertion that the Clerk of the Fairfax Circuit Court (the "Clerk") has maintained effective internal control over compliance adequate for complying with the requirements of Chapter 6, *Audit of Circuit Court Clerks* (the "Chapter 6"), specified in the Commonwealth of Virginia's Auditor of Public Accounts' (the "APA") *Specifications for Audits of Counties, Cities, and Towns*, as of and for the year ended June 30, 2021. The Clerk's management is responsible for the compliance with those requirements.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating that the Clerk has maintained effective internal controls over compliance in accordance with the requirements of Chapter 6. The APA and the Compensation Board of the Commonwealth of Virginia have 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 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 associated results are as follows:

1. Develop an understanding of the Internal Control procedures as they relate to all daily, weekly, and monthly required financial procedures based on interviews with management and by performing walkthroughs over the procedures.

**Results:** We developed an understanding of the Internal Control procedures over compliance as they relate to all daily, weekly, and monthly required financial procedures through interviews with management and by performing the agreed-upon procedures enumerated herein. During our procedures, in addition to the access security controls over the automated systems used by the Clerk, we noted the Clerk typically performs Internal Control procedures related to the cash receipts, disbursements, and accounts receivable processes. Procedures performed without exception.

2. Scan the *General Ledger Report* ("BR29") for the year ended date of June 30, 2021 and identify new account codes or negative ending balances.

**Results:** We obtained and scanned the BR29 report for the year ended June 30, 2021 and did not identify any negative ending balances. The following new account codes were noted: 165 VSP E-SUMMONS, 208 DEL. LAND TAX - INT, 261 TOWN COSTS and 263 CHMF. Procedures performed without exception.

3. Determine that the Clerk's office uses Full Court Enterprise ("FCE") as its main automated system used for financial, case management, imaging, recording, and indexing. Determine that FCE does not interface with the Commonwealth of Virginia's (the "Commonwealth") reporting system, Financial Accounting System ("FAS"), which requires a manual interface and batch updates to process information from FCE to FAS. Determine that access to FAS is provided by the Supreme Court of Virginia and that employee access to FCE is requested and provided on an as-needed basis. Determine that access to both of these systems are password protected by selecting a sample of one (1) for each system to test the control over password protected access.

**Results:** During our testing of automated systems, we determined the Clerk's office uses FCE as its main automated system used for financial, case management, imaging, recording, and indexing. We determined that FCE does not interface with the Commonwealth's FAS reporting system. Per discussion with Clerk management, access to FAS is provided by the Supreme Court of Virginia and employee access to FCE is requested and provided on an as-needed basis. We further determined that access to both of these systems is password protected. We selected a sample of one (1) for each system to test the control over password protected access. Procedures performed without exception.

4. Per Chapter 6, "Test the *Interface Reports (IN05 and INJ5)*, specifically the 'Interface Case Not Found' and 'DMV Interface Exceptions' sections. Review these report sections for the end of the month in which the audit period ends and determine whether the Clerk is properly monitoring them and taking corrective action as needed".

**Results:** Management represented that there is no interface between the Clerk's system, FCE, and the Commonwealth's system, FAS; thus, this procedure was not performed.

5. Per Chapter 6, "Test the *Individual Account Status Report (BU06)*, specifically, the 'Missed Payments' section. For those Clerks without the optional Time to Pay ("TTP") default feature, select a sample of cases from report 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". As such, the accountant will discuss with management that the Clerk's accounting department uses FCE for case management and will determine that a similar feature (Overdue Process) exists within FCE, which notifies management of when a defendant's TTP date has passed.

**Results:** Per discussion with Clerk management, as the Clerk's accounting department uses FCE for case management, a similar feature (Overdue Process) exists within FCE, which notifies management of when a defendant's TTP date has passed. We gained access to FCE and verified this default feature exists. Procedures performed without exception.

6. Per Chapter 6, "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 Clerks' process for propriety". As such, the accountant will select a sample of twenty (20) cases with guilty dispositions and determine if a corresponding receivable account existed.

**Results:** Clerk management represented that since the Clerk's accounting department uses FCE for case management, the CR32 report does not exist and a similar report is not available in FCE. We selected a sample of twenty (20) cases with guilty dispositions and determined that a receivable account was established in FCE for each case. Procedures performed without exception.

7. Per Chapter 6, "Determine that the Clerk is using the Department of Taxation's Integrated Revenue Management System ("IRMS") for Setoff Debt Collections. All certified staff should be able to log on with an active password and there should be financial activity in FAS Account 405 (TSO Collections). Request the Clerk provide the IRMS year-to-date statistical report for the audit period. Determine the propriety of any defaults noted". As such, the accountant will select a sample of one (1) for each system to test the control over password protected access. In addition, the accountant will obtain the "Statistical Year to Date 30 Day Delinquent Report for fiscal year 2021", prepared by management and select a sample of ten (10) accounts to determine the propriety of the default account by scanning the payments made to date and the total amount of the delinquent report.

**Results:** We determined that the Clerk is using the Virginia Department of Taxation's IRMS for debt collections. We selected a sample of one (1) for each system to test the control over password protected access. Procedures performed without exception.

Additionally, we obtained the "Statistical Year to Date 30 Day Delinquent Report for fiscal year 2021", prepared by management and selected a sample of ten (10) accounts to determine the propriety of the default account by scanning the payments made to date and the total amount of the delinquent report. We obtained access to FCE and verified selected default accounts were reported to collections and properly included in the delinquent report. No exceptions noted.

8. Per Chapter 6, "Determine the method of collection for delinquent accounts (Section 9.2-349 of the Code of Virginia). If the Virginia Department of Taxation or Commonwealth's Attorney in-house collection is used, no further work is necessary".

**Results:** Management represented that the Clerk uses the Virginia Department of Taxation for collection of delinquent accounts; thus, no further procedures were performed.

9. Per Chapter 6, "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 (Section 2.2-1815 of the Code of Virginia). Verify the Clerk has reported the bank accounts as public funds using the Virginia Department of Treasury SPDA Public Funds search".

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

10. Per Chapter 6, "Select a minimum of two monthly bank statements (one of which should be the audit month end date) for each bank account and determine:

- a. The reconciliation is mathematically correct.
- b. The "Adjusted Balance per Bank" and the "System Balance" agree to supporting documentation. If applicable, manual check register balance also agrees.
- c. All deposits in transit were deposited timely per the subsequent bank statement (within two business days).
- d. Reconciling items are appropriate and were resolved timely.
- e. The bank account was reconciled timely (first business day of following month).
- f. The reconciliation was reviewed and approved by the Clerk or Clerk Designee".

**Results:** We obtained and observed the bank reconciliations for the Civil, Criminal, Condemnation Trust, Infant Settlement Trust, and Special Trust bank accounts for the months of November 2020 and June 2021. We noted the following exceptions in performing the procedures:

- a. The Condemnation Trust, Infant Settlement Trust, and Special Trust accounts were reconciled for the month of November 2020 within FCE. However, the FAS reconciliations were disposed of thus were not available to be tied out.
- b. The Civil Operating and Criminal Operating accounts for the month of November 2020 were not reconciled by the first business day of the following month.
- c. The reconciliations were not reviewed and approved by the Clerk or Clerk Designee.

11. Per Chapter 6, "Perform an unscheduled cash count of the Clerk's change fund".

**Results:** We performed an unscheduled cash count of the following funds noting no exceptions:

Department	Amount	Count Date
Accounting	\$ 1,350	09/16/2021
Public Service	\$ 150	09/16/2021
Civil Intake	\$ 150	09/16/2021
Civil Case Processing	\$ 50	09/16/2021
Criminal	\$ 150	09/16/2021
Land Records	\$ 50	09/16/2021
Probate	\$ 200	09/16/2021
Civil File Room	\$ 100	09/16/2021
DCTP	\$ 20	09/16/2021

12. Per Chapter 6, "Select a sample of ten (10) days to test as follows:

- Agree 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 (next business day). (Section 17.1-271 of the Code of Virginia).
- Verify whether the Clerk and/or other assigned supervisory personnel signed the *Cover Sheet – Daily Report (BR02)*.
- For any days with differences between the original amount and the deposit amount, determine if the correcting journal voucher(s) was supported by proper documentation, performed correctly, and properly recorded on the Cash Reconciliation Worksheet section of the *BR02*.
- If the difference is the result of a voided receipt, ensure all copies of the receipt were retained.
- If the Clerk uses a separate financial system to receipt taxes and fees: the secondary receipting system receipts for the day's collections have been entered into FAS".

**Results:** We selected a sample of ten (10) days in which reconciliations were performed and determined that the cash reconciliation worksheet agreed to the deposit per the bank statement and that the receipts were entered into FAS. Procedures performed without exception.

13. Per Chapter 6, "Using the month-end journal voucher summary reports (*Journal Voucher Report BR40*), select a sample of ten (10) voided receipts and test as follows:
- Determine if the journal voucher was supported by proper documentation, performed correctly, and properly recorded on the Cash Reconciliation Worksheet section of the *BR02*.
  - All copies of the receipt were retained".

**Results:** We selected a sample of ten (10) voided receipts during the year and obtained support for each void noting all voids were properly supported and copies of the voided receipts were retained. However, we noted that the voided receipts were not reflected on the Cash Reconciliation Worksheet section of the *BR02*, since voided receipts are accounted for within FCE as opposed to FAS. As a result, when voided receipts are posted in FAS, they are done as a batch entry on the subsequent day and are unable to be traced to a single voided check back within FCE, but rather only in daily batches.

14. Per Chapter 6, "Review the *General Ledger Fiscal Year-to-Date Report (BR29)* for the audit period noting if activity existed in the Account 411 Cash Over/Short. Based on the activity and any trends noted in the account, determine whether selecting a sample of transactions is necessary. If needed, select a sample and test individual transactions for propriety." As such, the accountant will select a sample of five (5) transactions and obtain support to determine whether the transactions were accurate and properly classified.

**Results:** From the *FY21 Transaction Detail for Account 411 Cash Over/Short* report, we selected a sample of five (5) transactions and obtained support and determined that the transactions agreed to the support and were properly classified. Procedures performed without exception.

15. Per Chapter 6, "Using the month-end *Disbursement Register Report (BR41)*, select a sample of ten (10) disbursements and test as follows:

- 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 Clerk uses a manual check-writing system, the disbursement was recorded in FAS timely (next business day)".
- d. Also, "Determine the Court's non-reverting funds and review disbursements made from these accounts. Determine propriety in accordance with Section 17.1-276 of the Code of Virginia".

**Results:** We selected a sample of ten (10) disbursements from the *Disbursement Register Report* as of June 30, 2021, noting that all disbursements were coded to the proper account based on supporting documentation. Per discussion with management, we noted that the Clerk does not use a manual check-writing system. Procedures performed without exception.

We also obtained a listing of disbursements made from the substitute accounts for 415 Secure Remote Access and 416 Officer of the Court Access (accounts 246 and 247) and selected a sample of five (5) disbursements and verified that the transactions were appropriately coded and processed in accordance with Section 17.1-276 of the Code of Virginia. Procedures performed without exception.

16. Per Chapter 6, "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".

As such, the accountant will obtain the Manual Receipts procedure manual for civil and criminal transactions and determine that unused manual receipts are maintained by the supervisor/manager in the respective department.

"Select a sample of up to ten (10) manual receipts and test as follows:

- c. Trace to subsequent entry in FAS and ensure entry agrees to the manual receipt (Section 19.2 360 of the Code of Virginia).
- d. Ensure receipt is entered no later than the next business day".

**Results:** We obtained and inspected the Manual Receipts procedure manual for civil and criminal transactions noting that unused manual receipts are maintained by the supervisor/manager in the respective department. Per observation, all unused manual receipts are locked in a drawer with limited access by supervisors/managers. We selected a sample of two (2) manual receipts and verified that all receipts were entered into FCE within the next business day and also reflected in FAS through the FAS daily collections entering process. Procedures performed without exception.

17. Per Chapter 6, "Select a sample of ten (10) civil cases filed during the audit period and determine whether:

- a. State taxes and fees were properly assessed and collected as required by Sections 58.1-1727 through 1729 of the Code of Virginia.
- b. Clerk's fees were properly assessed and collected as required by Sections 17.1-275A.13 and 13a of the Code of Virginia.
- c. Specific fund and local fees were properly assessed and collected".

**Results:** We obtained the listing of all civil cases filed during fiscal year 2021 and selected a sample of ten (10) cases noting that all fees were properly assessed and collected as required by the respective section of the Code of Virginia. Procedures performed without exception.

18. Per Chapter 6, "Select a sample of ten (10) criminal cases concluded with dispositions of guilty during the audit period and test each case as follows:
- a. Fines and costs were properly assessed and entered into FAS.
  - b. Unpaid amounts were entered into the Judgment Docket. (Section 8.01-446 of the Code of Virginia).
  - c. For cases paid in full, a satisfied judgment was entered into the Judgment Docket. (Section 8.01-446 of the Code of Virginia).
  - d. The due date was properly calculated. (Section 19.2-354 of the Code of Virginia).
  - e. If a partial payment plan was set up, all applicable fields were properly completed in FAS (e.g., TTP Start, Term, Amount, and Incarcerated status)."

Select a sample of ten (10) local cases from the *Court Appointed/Public Defender Report (CR42)* and test as follows.

- f. Locality was billed for the cost (Section 19.2-163 of the Code of Virginia).
- g. Defendant was properly assessed for the Attorney fees.
- h. Fine was properly assessed. (Section 19.2-340 of the Code of Virginia)."

**Results:** We obtained the listing of criminal cases filed during fiscal year 2021 and selected a sample of ten (10) criminal cases and ten (10) Court-appointed cases to which we recalculated the costs and fees. Procedures performed without exception.

19. Per Chapter 6, "Select a sample of ten (10) deeds/land records recorded during the audit period and test that the:
- a. State taxes have been properly assessed and collected based on the greater of the assessed value or the consideration paid for the property conveyed (Section 58.1-801 et. al., Code of Virginia).
  - b. Local taxes (where applicable) have been properly assessed and collected in an amount equal to one-third of the amount of state recordation tax (Section 58.1-814, Code of Virginia).
  - c. Additional tax has been properly assessed and collected on deeds of conveyance based on consideration (Section 58.1-802, Code of Virginia).
  - d. Clerk's fees for recording, indexing, and plat fees were properly charged and collected (Section 17.1-275A (2), Code of Virginia).
  - e. Fees for transferring land were properly assessed and collected (Section 58.1-3314(3), Code of Virginia).
  - f. If the Clerk uses a separate financial system to receipt taxes and fees on Deeds:
    - i. Determine whether the assessment was properly reported in the FAS".

**Results:** We obtained the listing of deeds recorded in fiscal year 2021 and selected a sample of ten (10) deeds noting that all required state and local taxes were properly calculated and assessed. Additionally, we also noted that all applicable Clerk and land transferring fees were properly recorded and assessed. Procedures performed without exception.

20. Per Chapter 6, "Select a sample of ten (10) wills/administrations recorded during the audit period and test as follows:

- a. State tax was assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return. (Section 58.1-1712, Code of Virginia).
- b. Local tax (where applicable) was assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return. (Section 58.1-1718, Code of Virginia).
- c. Clerk's fees were assessed and collected for recording and indexing in the Will Book based on the number of pages recorded (Section 17.1-275A (2), Code of Virginia).
- d. Clerk's fees were assessed and collected for appointing and qualifying any personal representative, committee, or other fiduciary (Section 17.1-275A (3), Code of Virginia). Note: No one shall be permitted to qualify and act as an executor or administrator until the tax imposed by Section 58.1-1712 of the Code of Virginia has been paid (Section 58.1-1715). Ensure that fees were receipted at the time of qualification, not after.
- e. Fees for transferring land were assessed and collected (Section 58.1-3314(3), Code of Virginia).
- f. Additional tax was properly calculated, billed, and receipted on final inventories (Section 58.1-1717 of the Code of Virginia).
- g. If the Clerk uses a separate financial system to receipt taxes and fees on wills: determine whether the assessment was properly recorded in FAS".

**Results:** We obtained a listing of wills recorded during fiscal year 2021 and selected a sample of ten (10) wills noting that all state and local taxes and fees were properly assessed, receipted at the time of qualification, and recorded, and that the assessment was properly recorded in FAS. We also noted that if a final inventory was required, all appropriate taxes were assessed. Procedures performed without exception.

21. Per Chapter 6, "Determine if the balances of state and local revenues on hand at audit end date were properly disbursed to the state and local Treasurers. (Sections 16.1-69.48 (A) and (B) and 17.1-286 of the Code of Virginia)".

**Results:** We obtained the "Balance of State and Local Revenues on Hand as of June 30, 2021" and corroborated that revenues were properly remitted to the appropriate state and local agencies. We also agreed the remittance amount to the BB&T wire confirmation. We noted that all revenue accounts had a balance of zero as of June 30, 2021. Procedures performed without exception.

22. Per Chapter 6, "Using the audit period end date (June 30, 2021) *Liabilities Index (BR008)* report, select a sample of ten (10) from the 5XX series (excluding Account 511 Trust Funds). Determine the status of the account and whether the Clerk is justified holding the funds based on approved court orders, established retention requirements, pending case (future court date assigned), or other special circumstances. For any of the above funds the Clerk has invested, select a sample of these accounts for the audit period end date; trace and agree to the applicable bank statement".

**Results:** We selected a sample of ten (10) liabilities from the accounts with balances as of June 30, 2021 and examined appropriate support to verify that the Clerk was justified in holding the funds. Additionally, we noted no funds were invested. Procedures performed without exception.

23. Per Chapter 6, "Using the audit period end date *Individual Account Status Report (BU06)*, investigate the reason for any accounts listed as appeals, credit balances, sum uncertain restitution, or accounts under review. Determine whether the Clerk is properly monitoring the report and taking corrective action as needed".

**Results:** We obtained the "Individual Account Status Report (BU06)" noting that there were no accounts with credit balances or accounts under review as of June 30, 2021. Procedures performed without exception.



24. Per Chapter 6, "Review three (3) monthly remittances of Sheriff's fees to the local Treasurer and determine if the fees are remitted within the first ten (10) days of the month. (Section 15.2-1609.3 of the Code of Virginia)".

**Results:** We selected three (3) monthly remittances of Sheriff's fees noting they were remitted within the first ten (10) days of the month. Procedures performed without exception.

25. Per Chapter 6, "Using the June 30th *Property Unclaimed over One Year Report* ("BR16") and the Clerk's corresponding Unclaimed Property Report, select those accounts from the BR16, which were not reported to the Division of Unclaimed Property. Determine whether the Clerk is justified in holding these accounts based on court order, established retention requirements, pending case (future court date assigned), or other special circumstances".

**Results:** We obtained the June 30, 2021 "Property Unclaimed Over One Year Report" and selected a sample of ten (10) accounts and verified that the Clerk was justified in holding the account based on a Court order, established retention, pending case status, or other circumstances. We noted that the six (6) accounts sampled had been held for over a year and not escheated with no justification provided for the continued holding of the funds.

26. Per Chapter 6, "Using the June 30th *Property Unclaimed Over One Year Report* (BR16), the *Liabilities Index* (BR08), and *Individual Account Status* (BU06) reports and the Clerk's corresponding Unclaimed Restitution Report, determine that all appropriate restitution accounts have been properly escheated to the Criminal Injuries Compensation Fund (Section 19.2-305.1 (F) of the Code of Virginia)."

**Results:** Per discussion with Clerk management, we noted that unclaimed property and restitution gets escheated to either the Department of Treasury's Division of Unclaimed Properties or the Criminal Injuries Compensation Fund, respectively. We were informed by Clerk management that unclaimed property and restitution have to be in the Clerk's control for more than one year and there has to be no claim of the fund by the rightful owner. We obtained all escheated reports sent to the Department of Treasury's Division of Unclaimed Property or the Criminal Injuries Compensation Fund, noting that the appropriate unclaimed property and/or unclaimed property restitution accounts were all properly escheated. Procedures performed without exception.

27. Per Chapter 6, "Determine the following for the Trust Fund Annual Report filed during the audit period:

- a. Ensure Annual Report is available to the public via hardcopy Trust Fund Order Book or digital format. (Section 8.01-600(G) and 17.1-125 of the Code of Virginia).
- b. Determine the Clerk filed the Annual Report with the Chief Judge by the October 1st deadline (Section 8.01-600 (G) of the Code of Virginia).
- c. Agree 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.
- d. Agree 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.
- e. Determine whether the Annual Report conforms to Section 8.01-600 (G) of the Code of Virginia.
- f. Determine propriety of inactivity in individual accounts – i.e., a lack of interest postings.
- g. For accounts with past due expected disbursement dates, determine if the Clerk is justified in holding the funds." As such, the accountant will select a sample of up to ten (10) accounts to determine if the Clerk is justified in holding the funds.

**Result:** Per discussion with Clerk management, we noted the Annual Report is available to the public through the Clerk's accounting department in a physical format. We obtained the fiscal year 2021 Annual Report noting that John Frey, Clerk of Court, filed the Annual Report on July 22, 2021 with the Chief Judge, and that the report referenced Section 8.01-600 of the Code of Virginia. We obtained the Annual Report from FAS and agreed all transactions are coded to the 511 Trust Funds account. We also noted that all transactions are coded to the 909 bank account (Infant Settlement Trusts). We noted no negative ending balances. Procedures performed without exception.

We agreed the Annual Report to the respective reconciled bank balances as of June 30, 2021 and we read Section 8.01-600 (G) of the Code of Virginia and deemed that the Annual Report conforms to the Code of Virginia and that all individual accounts are properly included. We also determined that the Clerk was justified in holding two (2) accounts with past due expected disbursement dates. Procedures performed without exception.

28. Per Chapter 6, "Using the Annual Report, select a sample of ten (10) new accounts. Determine whether:

- a. The receipt contained all pertinent information.
- b. The receipt amount agreed to the court order.
- c. The court order is included in the Order Book (hardcopy or electronic) and does not contain confidential information.
- d. Appropriate Clerk's fees were deducted.
- e. Funds were invested within 60 days of receipt (Section 8.01-600 (F) of the Code of Virginia).
- f. The Clerk is justified in holding the account and if the account is being held pursuant to Section 8.01-600 of the Code of Virginia."

**Results:** We selected a sample of ten (10) trust fund receipts during the fiscal year ended June 30, 2021 and agreed the receipt amount to the court order and determined that all pertinent information was included on each receipt. To satisfy the attributes per Chapter 6, we obtained the related case file, court order, receipt, and bank statement showing deposit within 60 days into an interest-bearing account. Procedures performed without exception.

29. Per Chapter 6, "Select a sample of ten (10) interest posting journal vouchers. Determine whether:

- a. The journal voucher was supported by proper documentation (bank statement, interest notification, or other official bank documentation).
- b. Interest was posted promptly (within the following month).
- c. The correct amount of interest was posted to the account. (If the Clerk consolidates funds, recalculate the interest allocation.)
- d. If the Clerk assesses Clerk's fees, appropriate fees were deducted.
- e. The Clerk is justified in holding the account and if the account is being held pursuant to Section 8.01-600 of the Code of Virginia".

**Results:** We selected a sample of ten (10) trust fund interest postings and obtained supporting documentation and determined that the journal voucher was supported by proper documentation, the posting was within the following month, the correct amount of interest was posted to the account, and that the Clerk is justified in holding the account. We noted that no fees were assessed. Procedures performed without exception.

30. Per Chapter 6, "Select a sample of ten (10) disbursements. Determine whether:

- a. The disbursement agrees to the court order.
- b. The check was posted to the proper subsidiary trust fund account.
- c. Appropriate Clerk's fees were deducted.
- d. Deducted fees agree to the journal voucher recording the deduction.
- e. Funds were paid out within 60 days of the court order (Section 8.01-600(F) of the Code of Virginia).
- f. Disbursement was recorded promptly (next business day) in FAS".

**Results:** We selected a sample of ten (10) trust fund disbursements during the fiscal year ended June 30, 2021 and agreed all disbursements to the court order and noted that the check was posted to the proper subsidiary trust fund account. To satisfy the attributes per Chapter 6, we obtained the related case file, court order, disbursement receipt, and bank statement showing disbursement within 60 days from an interest bearing account. Procedures performed without exception.

31. Per Chapter 6, "Obtain and review the annual disclosure form(s) filed by the Circuit Court Clerk. Determine completeness and timeliness (filed by February 1, 2021) of the Clerk's filing and that the accurate form was filed according to the type of filer".

**Results:** We determined that the Clerk's filing was complete and within the required timeline without exception.

32. Per Chapter 6, "Compare the prior year revenue to the current year revenue and determine propriety of all accounts with variances greater than the auditor's expectations (changes greater than 5% and more than 1% of all current year receipts)".

**Results:** We compared all current year revenue accounts to the prior year for changes greater than 5% and more than 1% of all current year receipts. There were four (4) accounts with a change outside of expectation (management explanation provided in parenthesis): 014 Regional Congestion Relief Fund (new fee implemented effective July 1, 2020), 015 Regional WMATA Capital Fee (increase attributed to real estate transaction volume higher in 2021 compared to 2020), 039 Deeds and Contracts (increase attributed to real estate transaction volume higher in 2021 compared to 2020) and 262 Local 2 Esummons (decrease due to lower volume of traffic citations in 2021 compared to 2020). Procedures performed without exception.

33. Per Chapter 6, "Verify employee access is appropriate for internal access to systems including financial, case management, imaging, recording and indexing by reviewing the eAccess system or vendor access reports for appropriate access levels." As such, the accountant will obtain a system access log and select a sample of ten (10) and compare the role set up in FCE to the employees' department assignment per the Human Resources Directory.

**Results:** For a sample of ten (10) employees with access to FCE, we compared the role per FCE to the employees' department assignment per the Human Resources Directory without exception.

34. Per Chapter 6, "Obtain a list of terminated employees during the audit period and verify their access was deleted from the system timely". As such, the accountant will obtain a listing of employees terminated during the year ended June 30, 2021 and select the lesser of 10% or twenty-five (25) employees and test that access to FCE was removed within three (3) working days of termination.

**Results:** From a population of fifteen (15) terminated employees, we selected a sample of two (2) terminated employees and noted that access to FCE was removed within three (3) working days of termination without exception.

36. Per Chapter 6, "Obtain a listing of all criminal juries commenced in the audit period and select a sample of those with guilty disposition. Verify defendant was appropriately assessed jury costs". As such, the accountant will obtain the listing of criminal juries commenced during the year ended June 30, 2021 and select the lesser of 10% or twenty-five (25) to test that the defendant was appropriately assessed jury costs.

**Results:** From a population of seven (7) criminal juries commenced during the year ended June 30, 2021 with guilty dispositions, we selected a sample of two (2) cases and determined that the jury costs were appropriately assessed to the defendant without exception.

We were engaged by the County and the Clerk 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 compliance with the requirements of Chapter 6, *Audit of Circuit Court Clerks* specified in the APA's *Specifications for Audits of Counties, Cities, and Towns*. 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 County and Clerk's Office 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 Fairfax County Circuit Court, management of the County, the County of Fairfax, Virginia Board of Supervisors, the Compensation Board of the Commonwealth of 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 those specified parties.

*Cherry Bekant* LLP

Tysons Corner, Virginia  
February 2, 2022