



**COUNTY OF DINWIDDIE, VIRGINIA  
VIRGINIA CIRCUIT COURT**

**AGREED-UPON PROCEDURES**

**June 30, 2020**

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Virginia Auditor of Public Accounts and the  
County of Dinwiddie, Virginia, Virginia Circuit Court Clerk  
Dinwiddie, Virginia

We have performed the procedures enumerated below, which were agreed to by the County of Dinwiddie, Virginia Circuit Court Clerk and the Virginia Auditor of Public Accounts (the specified parties), solely to assist you with respect to the accounting records of the County of Dinwiddie, Virginia Circuit Court Clerk for the period July 1, 2019 through June 30, 2020. The County of Dinwiddie, Virginia Circuit Court Clerk is responsible for the circuit court's accounting records. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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, 2020, deadline for calendar year 2019 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 obtain from Pamela Goldsmith, Chief Deputy Clerk of the Circuit Court, and Anne Howerton, Deputy County Administrator of Finance and General Services of the County of Dinwiddie, Virginia: 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 June 30, 2020; 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: Six accounts have negative balances totaling \$21.77

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: Two of the accounts with negative balances were a result of amounts being receipted to the wrong account. The Clerk attempted to fix the negative balances, but they were still not corrected. The Clerk is seeking help from the Supreme Court of Virginia to rectify the issue. The remaining four accounts were a result of either the accounts being a few cents off in either the negative or positive direction. These accounts clear daily in the Financial Accounting System (FAS).

- c. Obtained a description from management regarding the propriety of all activity and balances in account 402, 995, and 999.

Results: Accountant noted that Account 402 was the only noted with activity and a balance.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: This account is related to postage on a mailed in marriage license request. The payments are received by the Clerk and then remitted to the County only when there is a balance high enough.

- d. Compared the prior year revenue to the current year revenue and obtained a description from management explaining any fluctuations greater or equal to 10%.

Results: See Attachment 1 for further discussion of procedures.

- e. Verified that balances of state and local revenues on hand at June 30, 2020, were disbursed by July 15, 2020, 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 all of the following automated system used by the Clerk: 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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Clerk completes an online form, which requires the Clerk's personal identification number to access, for all new hires or current employees that require access to the FAS or CCMS in order to fulfill duties of their employment. The form is then routed to Margaret Steele, the person in charge at the State level, who finalizes and ultimately grants individuals access to the FAS and CCMS systems in Virginia. When a user no longer requires access to the FAS and CCMS systems, the Clerk, who is the only individual with authorization to do so, revokes access within 24 hours. With regard to the RMS and CIS, the Clerk grants and revokes access as needed. The office is still using the application eAccess. The Clerk now controls access through the application to all of the programs (FAS/CCMS/RMS/CIS/Network/All Supreme Court Applications). The Clerk or his/her designee sets up and deletes user(s) as needed. For the Dinwiddie Circuit Court office, Barrett (Clerk) is the only one who sets up or deletes users in eAccess.

#### **APA Ref. 6-4 Access Security (Continued)**

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 Barrett Chappell, Jr., Clerk of Circuit Court of the Dinwiddie, Virginia: The access for individuals listed who are employees of the Clerk's Office are appropriate and reasonable. However, there were three individuals from the Petersburg Community Corrections department that were listed. They were provided with view only criminal access in CCMS to allow them to view the defendants they are responsible for monitoring.

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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: 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 listing of terminated employees for the period July 1, 2019 through June 30, 2020, and supporting documentation to verify the employee's access was deleted from the system timely.

Per Dinwiddie Circuit Court Clerk, Barrett Chappell, Jr., no employees were terminated. Therefore, no procedures were performed.

Several of the above procedures were limited to inquiry alone and no actual testing of controls 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' for June 30, 2020. 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.

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

2. Accountant inquired of management regarding the use of the optional Time to Pay (TTP) feature.

Per inquiry of Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia, the Court does utilize the Time to Pay (TTP) feature. No additional procedures deemed necessary.

3. Accountant obtained the Concluded Cases without FAS Receivable Report (CR32) for June 2020. 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 CCMS case did not have a corresponding receivable account in FAS.

Results: Accountant noted 1 concluded case without a FAS receivable. Per inquiry of Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia, the case is a bond appeals case, and there are no court costs associated as it is just an appeal on the bond decision in the lower court.

4. 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 Barrett Chappell, Jr., Clerk of Circuit Court of the County of Dinwiddie, Virginia, the Court does not use a private vendor system for financial accounting and/or case management. No additional procedures deemed necessary.

#### **APA Ref. 6-5 Accounts Receivable (Continued)**

5. 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 determined whether all staff, who are currently certified, can log in with an active password.
  - b. Obtained the General Ledger Report (BR29) as of June 30, 2020 and verified that there is 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 July 1, 2019 through June 30, 2020.
  - d. If any defaults are noted, obtain the Clerk's explanation.

Accountant noted no defaults; therefore, no procedures were performed.

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

6. Accountant inquired of management as to whether 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 July 1, 2019 through June 30, 2020.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Circuit Court utilized the services of Virginia Department of Taxation for collection of delinquent accounts for the period from July 1, 2019 through June 30, 2020.

#### **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.

Accountant noted that the Clerk banks exclusively with the Bank of Southside Virginia, which is a qualified depository per the June 2020 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 the bank accounts noted above using the Virginia Department of Treasury SPDA Public Fund Accounts lookup tool:  
<https://spda.trs.virginia.gov/quarterlysearch.aspx>

Accountant noted that the Clerk's bank account was properly reported as public per review of the SPDA Public Fund Accounts lookup tool.

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

3. Accountant selected the September 2019 and June 2020 bank reconciliations, and noted the following for both:
  - a. The reconciliation was 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 June 30, 2020 (June 2020 bank reconciliation only).
  - d. The deposits in transit were deposited within one to three business days per the subsequent bank statement.

#### **APA Ref. 6-6 Banking (Continued)**

- e. Obtained a description from management regarding the propriety of other reconciling items and the status of their resolution.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The reconciling item on the September 30, 2019, bank reconciliation was due to an online payment that was received and reflected on the bank statement and not in FAS. This was the only other reconciling item on either reconciliation examined.

- f. The bank account was reconciled by the 15<sup>th</sup> 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.

4. Accountant performed an unscheduled cash count of the Clerk's change fund on July 17, 2020.

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

5. Accountant obtained the General Ledger Report (BR29) as of June 30, 2020, and scanned the activity and balances in account 402, Unspecified Funds, to determine if there were 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.

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

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

#### **APA Ref. 6-7 Daily Collections and Journal Vouchers**

1. Accountant selected a random sample of 22 days (large population) from the period July 1, 2019 through June 30, 2020, 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 the Code of Virginia §17.1-271).
  - b. Obtained the Daily Report Cover Sheet section of (BR02) and determined whether 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, determined if the correcting journal voucher(s) was supported by documentation, performed correctly, and recorded on step 5 of the Cash Reconciliation Worksheet
  - d. If the difference is the result of a voided receipt, determined whether all copies of the receipt were retained.
  - e. If a separate financial system is used to receipt taxes and fees, determine that the receipt total for the days' collections were entered into FAS.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: There is no separate financial system used to receipt taxes and fees.

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

### **APA Ref. 6-7 Daily Collections and Journal Vouchers (Continued)**

2. Accountant randomly selected 2 out of a population of 7 voided receipts from the period July 1, 2019 through June 30, 2020, and obtained the month end journal voucher summary (Journal Voucher Report BR40) and tested voided receipts as follows:
  - a. Determined if the Journal voucher was supported by documentation, performed correctly, and recorded on the Cash Reconciliation Worksheet section of the BR02.
  - b. Determined whether 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 June 30, 2020, and if activity existed in the Account 411 Cash Over/Short, we obtained explanation from management regarding the nature of the activity.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: Activity is the result of drawer change errors.

### **APA Ref. 6-8 Non-Reverting Funds**

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

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The non-reverting funds are related to SRA/Courtroom audio and video fees.

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

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Clerk's Office follows the 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 of July 1, 2019 through June 30, 2020. Accountant selected a haphazard sample of 3 out of a population of 10 disbursements and tested as follows:

- a. Obtained a description from management as to whether the disbursement was in accordance with § 17.1-276 of the Code of Virginia.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The disbursements were made in accordance with § 17.1-276 of the Code of Virginia.

- b. Disbursement was 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 July 1, 2019 through June 30, 2020, to determine if any funds were disbursed to employees.

Accountant noted that there were no non-reverting funds disbursed to employees; therefore, 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) and tested as follows:
  - a. The disbursement was coded to the proper account.
  - b. The disbursement was supported by proper documentation and appropriate procedures (case paper, transmittal).
  - c. Inquired of management whether the Clerk's office issues manual checks.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Clerk's office does not issue manual checks unless the computer system is down.

Accountant noted that there were no manual checks issued during the period from July 1, 2019 through June 30, 2020, therefore, no procedures were performed.

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 July 1, 2019 through June 30, 2020, and determined, obtaining subsequent disbursement documentation that the fees were remitted within the first 10 days of the 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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: 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 July 1, 2019 through June 30, 2020; therefore, no procedures were performed.

### **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 July 1, 2019 through June 30, 2020, and using the FAS Manual Appendix C, Civil Actions section for reference, tested the following:
  - a. State taxes and fees were assessed and collected.
  - b. Clerk's fees were assessed and collected.
  - c. Specific fund and local fees were assessed and collected, as applicable.

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 July 1, 2019 through June 30, 2020, noting a total number of 300 cases with guilty findings. Based on sampling guidelines per the APA Specifications, a random sample of 20 for population of 1 to 1,000 was selected. Using the FAS Manual, Appendix C, Criminal Cases and accountant tested as follows:
  - a. Penalties, fees, other costs and restitutions were assessed and entered into FAS.
  - b. For cases not paid in full, unpaid amounts were entered into the Judgement Docket.
  - c. For cases paid in full, a satisfied judgement was entered into the Judgement Docket.
  - d. If time to pay is granted, the DC-20 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.

2. Accountant obtained the monthly Court Appointed/Public Defender Reports (CR42) for the period from July 1, 2019 through June 30, 2020, and selected a random sample of 4 out of a population of 28 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 a listing of all criminal juries commenced during the period from July 1, 2019 through June 30, 2020, and selected a random sample of 2 cases out of a total population of 4 to test that defendants were assessed jury costs, FAS Account 181.

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

### **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 July 1, 2019 through June 30, 2020, and available via the online public record website and, using the deed calculator, 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.
  - 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 to determine 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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Clerk does not use a financial system for the receipt of taxes and fees on Deeds separate from FAS.

#### **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 July 1, 2019 through June 30, 2020, 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 that additional taxes, were calculated, billed, and receipted on final inventories in accordance with §58.1-1717 of the Code of Virginia.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: 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 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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: 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 June 2020 Liabilities Index (BR08) report, accountant selected a total haphazard sample of 4 items from among the small population 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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Clerk is justified in holding the funds based on approved court orders, established retention requirements, or other special circumstances.
  - b. Inquired of management 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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: Some of the funds held by the General Receiver are invested. No other funds are invested.

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, 2020, Individual Account Status Report (BU06) and inquired of management as to the reason for any accounts listed as appeals, credit balances, sum uncertain restitution, or accounts under review. For accounts listed, accountant obtained a description for management of any corrective action being taken.

Results: Accountant noted one such account with a credit balance.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The reason for the credit balance was that the payment from the defendant was posted to the account code 109, State Interest, rather than account code 450, Felony Fee. The Clerk provided the JV to correct the posting.

3. Accountant obtained the June 30, 2020, 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 selected for testing those accounts and outstanding disbursements listed (excluding restitution - disb code 'R') on the BR16 that was not escheated or outstanding disbursement.
  - b. Obtained explanation from management regarding the reasons for not escheating these accounts or outstanding disbursements based on court order, established retention requirement, pending case (future court date assigned) or other special circumstances.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The report for unclaimed property is exported from their system on June 30th. They have 60 days (until August 31st) to notify the individuals of their property, who then have 60 days to claim it (Clerk's Office must wait 60 days after given notice to escheat to the State per section §55-210.26:1 of the Code of Virginia).

As a result, the Report to the Division of Unclaimed Property for these funds is not due until November 1st. Therefore, it has not been submitted at the time of the AUP engagement procedures were performed; however, this is not considered to be an exception. Accountant was also able to obtain support for the notifications that that been sent out for the cases listed on the BR16 as of June 30, 2020, by the Clerk's Office.

4. Accountant obtained the June 30, 2020, 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 select for testing those outstanding restitution disbursements on the BR16 that were not escheated.
  - b. Obtained documentation supporting that they were reissued to the victim.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The outstanding restitution disbursements are the ones with a code of 520 or RSN denoted with "R." However, the unclaimed property report had not been prepared as of 7/17/20. Per discussion with the Clerk, the report for unclaimed property is exported from their system of 6/30. They have 60 days (until August 31st) to notify the individuals of their property, who then have 60 days to claim (Clerk's Office must wait 60 days after given notice to escheat to the State per section §55-210.26:1 of the Code of Virginia).

As a result, the Report to the Division of Unclaimed Property for these funds is not due until November 1st. Therefore, it has not been submitted at the time of the AUP engagement procedures were performed; however, this is not considered to be an exception. Accountant was also able to obtain support for the notifications that that been sent out for the cases listed on the BR16 as of 6/30/20 by the Clerk's Office.

**APA Ref. 6-15 Liabilities (Continued)**

5. Obtain the June 30, 2020, 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. 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).

Accountant noted that no accounts listed under code 517; therefore, no additional procedures were performed.

**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 Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Court has ordered the Bank of Southside Virginia to act as the General Receiver.
2. Accountant inquired of management as to whether or not the Court has ordered a financial institution to act as the General Receiver since the last agreed upon procedures was performed.

Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia: The Court has ordered the Bank of Southside Virginia to act as the General Receiver, which is not a change from the prior year.

This agreed-upon procedures engagement was conducted 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, 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 County of Dinwiddie, 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.

This report is intended solely for the information and use of Clerk of the Circuit Court of the County of Dinwiddie, 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  
January 11, 2021

**COUNTY OF DINWIDDIE, VIRGINIA  
VIRGINIA CIRCUIT COURT  
AGREED-UPON PROCEDURES**

**June 30, 2020**

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

<u>Account No</u>	<u>Description</u>	<u>2020 Total</u>	<u>2019 Total</u>	<u>% Difference</u>	<u>Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia:</u>
<i>100 Series - State Revenues</i>					
001	INT CRIM CHILD FUND	2,265.00	1,890.47	20%	The increase was due to more collections in this code in the current year than in the prior year.
035	VOF FEE	3,744.00	3,290.00	14%	The increase was due to a larger number of deeds recorded in the current year than in the prior year.
036	DEED PROCESSING FEE	49,721.33	41,580.00	20%	The increase was due to a larger number of deeds recorded in the current year than in the prior year.
037	WILLS & ADMIN.	18,922.50	14,804.40	28%	The increase is related to higher value of estates in the current year than in the prior year.
038	DEEDS OF CONV.	71,785.75	81,533.75	-12%	The decrease is a result of lower value of sales consideration on deeds in the current year versus the prior year.
039	DEEDS & CONTRACTS	836,681.27	654,791.94	28%	The increase was a result of a large deed of trust recorded for Amazon in the current year.
040	WRIT TAX - CIVIL	1,345.00	1,210.00	11%	The increase is due to a larger number of filings that included the writ tax in the current year.
103	MARRIAGE LICENSE	2,500.00	2,860.00	-13%	The decrease is due to less marriage licenses recorded in the current year than in the prior year.

**COUNTY OF DINWIDDIE, VIRGINIA  
VIRGINIA CIRCUIT COURT  
AGREED-UPON PROCEDURES**

**June 30, 2020**

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

<u>Account No</u>	<u>Description</u>	<u>2020 Total</u>	<u>2019 Total</u>	<u>% Difference</u>	<u>Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia:</u>
<i>100 Series - State Revenues (continued)</i>					
104	SP EXP-TAG/CWP	4,670.00	3,090.00	51%	The increase is due to increase in concealed weapon permits in the current year versus the prior year. The 104 code is used to record what is collected for the State Police.
106	TECHNOLOGY TRST FND	23,225.00	20,110.00	15%	The increase was due to a larger number of deeds recorded in the current year than in the prior year.
107	DOAF	1,718.86	2,398.27	-28%	The decrease is a result of lower collections in the current year versus the prior year.
109	STATE INTEREST	21,749.45	31,433.20	-31%	The decrease is a result of lower collections in the current year versus the prior year.
110	FINES & FORFEITURES	13,415.21	18,466.32	-27%	The decrease is a result of lower collections in the current year versus the prior year.
112	PROCESS FEE	40.00	82.00	-51%	The decrease is a result of lower collections in the current year versus the prior year.
113	COMMONWEALTH COSTS	4,878.59	3,099.47	57%	The increase is a result of higher collections in the current year versus the prior year.
119	COMWLTH ATTY FEE	37.23	67.50	-45%	The decrease is a result of lower collections in the current year versus the prior year.
120	COURT APPT ATTY FEE	44,593.73	50,166.05	-11%	The decrease is a result of lower collections in the current year versus the prior year.
121	FAILURE-TO-APPEAR FEES	525.08	474.92	11%	The increase is a result of higher collections in the current year versus the prior year.

**COUNTY OF DINWIDDIE, VIRGINIA  
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<i>100 Series - State Revenues (continued)</i>					
122	GUARDIAN AD LITEM	2,170.58	765.17	184%	The increase is due to having more court ordered GAL fees assessed and collected in current year than in the prior year.
123	LEGAL AID FEE	2,133.00	2,439.00	-13%	The decrease is a result of lower collections in the current year versus the prior year.
132	CICF	39.96	110.00	-64%	The decrease is a result of lower collections in the current year versus the prior year.
133	BLOOD TEST/DNA FEE	-	50.00	-100%	The decrease is a result of lower collections in the current year versus the prior year.
135	BAD CHECK/CREDIT	30.03	100.00	-70%	The decrease is a result of lower collections in the current year versus the prior year.
137	TTP MANAGEMENT FEE	-	10.00	-100%	The decrease is a result of lower collections in the current year versus the prior year.
145	VSLF	6,357.00	5,682.00	12%	The increase is a result of higher collections in the current year versus the prior year.
147	INDIGENT ASSISTANCE	237.00	271.00	-13%	The decrease is a result of lower collections in the current year versus the prior year.
181	JURY COST	-	900.00	-100%	The decrease is a result of lower collections in the current year versus the prior year.
192	MULTIPLE DUI FEE	-	50.00	-100%	The decrease is a result of lower collections in the current year versus the prior year.

**COUNTY OF DINWIDDIE, VIRGINIA  
VIRGINIA CIRCUIT COURT  
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<u>Account No</u>	<u>Description</u>	<u>2020 Total</u>	<u>2019 Total</u>	<u>% Difference</u>	<u>Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia:</u>
<i>200 Series - Local Revenues</i>					
201	DINWIDDIE COUNTY FINE/FORFT	889,253.93	775,185.57	15%	The increase is a result of higher collections in the current year versus the prior year.
203	COMWLTH ATTY FEE	47.50	67.50	-30%	The decrease is a result of lower collections in the current year versus the prior year.
206	SHERIFF FEES	3,026.00	3,450.00	-12%	The decrease is a result of lower collections in the current year versus the prior year.
213	COUNTY GRANTEE TAX	285,240.18	218,440.64	31%	The increase was a result of a large deed of trust recorded for Amazon in the current year.
315	CNTY WILLS & ADMIN	-	1.00	-100%	Immaterial dollar change. As such, accountant passed on inquiring.
217	CT APPT ATTY	287.55	714.00	-60%	The decrease is a result of lower collections in the current year versus the prior year.
219	LAW LIBRARY	474.00	542.00	-13%	The decrease is a result of lower collections in the current year versus the prior year.
220	GRANTOR TAX	71,732.50	81,594.25	-12%	The decrease is a result of lower value of sales consideration on deeds in the current year versus the prior year.
227	COURT REPORTER	147.67	69.14	114%	The increase is a result of higher collections in the current year versus the prior year.
229	DINWIDDIE COUNTY CHMF	476.00	544.00	-13%	The decrease is a result of lower collections in the current year versus the prior year.

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<b>Account No</b>	<b>Description</b>	<b>2020 Total</b>	<b>2019 Total</b>	<b>% Difference</b>	<b>Description obtained from Barrett Chappell, Jr., Clerk of the Circuit Court of the County of Dinwiddie, Virginia:</b>
<i>200 Series - Local Revenues (continued)</i>					
233	BLOOD TEST/DNA FEE	312.02	350.00	-11%	The decrease is a result of lower collections in the current year versus the prior year.
234	JAIL ADMISSION FEE	1,013.37	1,696.63	-40%	The decrease is a result of lower collections in the current year versus the prior year.
236	DOCUMENT REPRODUCTION COSTS	4,940.00	3,068.05	61%	The increase is a result of higher collections in the current year versus the prior year.
237	MISC - LOCAL COSTS	32,340.00	20,860.00	55%	The increase is due to more concealed weapon permit filings in the current year versus the prior year. Code 237 are the fees collected for the County to do the background checks.
241	E-SUMMONS FEE	440.00	350.00	26%	The increase is a result of higher collections in the current year versus the prior year.
242	DINWIDDIE COUNTY INTEREST	9,795.68	14,496.70	-32%	The decrease is a result of lower collections in the current year versus the prior year.
250	TOWN OF MCKENNEY INTEREST	27.78	68.81	-60%	The decrease is a result of lower collections in the current year versus the prior year.
260	TOWN OF MCKENNEY FINE/FORFT	16,793.00	10,097.50	66%	The increase is a result of higher collections in the current year versus the prior year.
2X0	COMM E-SUMMONS	160.00	302.60	-47%	The decrease is a result of lower collections in the current year versus the prior year.