



Williamsburg/James City County Circuit Court Clerk's Office

Financial Report

March 31, 2024

Williamsburg/James City County Circuit Court Clerk's Office

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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, 2023, through March 31, 2024. 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, 2024, deadline for calendar year 2023 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, Clerk of the Circuit Court, and Gretchen DiFilippo, Master Chief 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, 2024, 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 initially noted one negative ending balance for account 452, Felony to Misdemeanor. Per Elizabeth O’Connor, Clerk of the Circuit Court, the negative balance occurred when the Clerk was moving a payment and it was moved to this account incorrectly. The negative amount was cleared upon moving the money to the correct account on 4/2/24. The correcting entry was provided and viewed by accountant.

- 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, 2024, were disbursed by April 15, 2024, 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, Clerk of the Circuit Court: 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 employee's last date of employment. Elizabeth noted that the State will then go in and remove access. This is used for email, FAS, CCMS, VDS, COVERS, and any other applicable system access requested. Elizabeth must manually add or delete in COVERS. It is not automatic. For the RMS and the CIS there is no formal policy or report in place for access to these systems (COVERS, RMS and CIS). 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.

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

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, Clerk of the Circuit Court: The access for individuals listed who are employees of the Clerk's Office are appropriate and reasonable.

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

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, Clerk of the Circuit Court: 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. The only outside vendor system used is, Tyler E-Filing, and a password and log-in is required and is only accessed by the two Circuit Court Clerk offices civil filing employees.

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

5. Accountant obtained a list of employees terminated during the period of April 1, 2023, through March 31, 2024, 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, 2024. 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, 2024, 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 and for any accounts listed as appeals, obtain the Judge's order supporting that the costs be stayed during the appeal.

Results: Accountant noted only one case in this report which was a sum uncertain case. Per Gretchen Difilippo, Master Chief Deputy Clerk, this defendant was joint/several for restitution and somehow his restitution got paid in full, but the Clerk had money to disburse that would have had him pay more than he was ordered. The only way to fix this account was to un-link his account from his co-defendants and then mark it as uncertain so that Gretchen could use the money to be used on other codes he still had a balance on. Once the money was moved, Gretchen was then able to set it back to "Known" for the amount. Per accountant review of the BU6 report as of March 31, 2024 there is a \$0 in this account.

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

Per inquiry of Elizabeth O'Connor, Clerk of the Circuit Court, the Court does utilize the Time to Pay (TTP) feature. No additional procedures performed.

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

4. Accountant obtained the Concluded Cases without FAS Receivable Report (CR32) for March 2024. 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 7 concluded cases without a FAS receivable and selected a sample of 2 for testing. Per inquiry of Gretchen Difilippo, Master Deputy Clerk, the two 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, Clerk of the Circuit Court, the Court does not use a private vendor system for financial accounting and/or case management. No additional procedures performed.

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, 2024, 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, 2023, through March 31, 2024. If the report shows tax set-off defaults, obtain the Clerk's explanation of the propriety for those noted.

Accountant noted no tax set-off defaults on the IRMS statistical report. Per inquiry of Gretchen Difilippo, Master Chief Deputy Clerk only her and her back-up, Rebecca Corriveau are certified and authorized to access the IRMS system.

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, 2023, through March 31, 2024.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Circuit Court utilized the services of Virginia Department of Taxation for collection of delinquent accounts for the period from April 1, 2023, through March 31, 2024. 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, Clerk of the Circuit Court, the Clerk banks exclusively with TowneBank and Old Point National Bank, which are both qualified depositories per the January 2024 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 7 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, Clerk of the Circuit Court, 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, 2024. Accountant noted no exceptions in the search for the sample of 7 investment accounts.

3. Accountant selected the September 2023 and March 2024 bank reconciliations for the TowneBank Operating account, the December 2023 and March 2024 reconciliations for the TowneBank investment account, the January 2024 and March 2024 Old Point National Bank investment accounts, and the August 2023 and March 2024 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, 2024 (March 2024 reconciliations only).

Results: Accountant noted for the TowneBank Operating and TowneBank 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, Clerk of the Circuit Court, the difference is due to the System Balance on the bank reconciliation including deposits in transit and checks written from March 31, 2024, to April 1, 2024, the date the reconciliation was prepared. Accountant noted similar differences on the September 2023 and December 2023 reconciliations that were tested.

- d. The deposits in transit were deposited the next business day per the subsequent bank statement.
- e. The bank account was reconciled within one month of receipt of the account statement.
- f. The reconciliation was completed by an authorized staff member, other than the Clerk, and then reviewed and approved by the Clerk.
- g. Obtain a description from management regarding any outstanding checks made payable of "cash", financial institutions or known employees.
- h. Obtain a description from management regarding the propriety of other reconciling items and the status of their resolution.
- i. If no reconciliation was performed as of March 31, 2024, report the date that the account was last reconciled and, based on inquiry of management, whether the Clerk is receiving assistance from the Office of the Executive Secretary of the Supreme Court (OES).

Results: Accountant noted no instances where reconciliation procedures were not performed; therefore, no additional procedures were performed.

4. Accountant obtained the General Ledger Report (BR29) as of March 31, 2024. Scan the activity and balances in Account 402, Unspecified Funds, and Account 411, Cash Over/Short, to inquire of management as to the presence of any adjustments that were provided by OES 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 OES 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, 2023, through March 31, 2024, 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, Clerk of the Circuit Court: There is no separate financial system used to receipt taxes and fees, therefore no additional procedures were performed.

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

2. Accountant randomly selected 4 out of a total population of 21 voided receipts from the period April 1, 2023, through March 31, 2024, 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. If, based on inquiry of management, the Clerk utilizes a secondary receipting system, obtain a description from management of voided receipt procedures for the system. The description should include processes and controls around how voids are entered in the system, reviewed, approved, and tracked.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Court does not utilize a secondary receipting system, therefore, no additional procedures were performed.

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

4. Obtain the daily JV register for March 31, 2024, and obtain management's explanation for any rejected journal vouchers.

Accountant noted there was one rejected entry (JV240000638). Per discussion with Elizabeth O'Connor, Clerk of the Circuit Court, this was a restitution case and it was rejected because when Gretchen DiFilippo went to post the adjustment the individual had insufficient funds in the 520 (restitution) account. The entry was then rejected and was posted to another code.

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

5. Accountant obtained the General Ledger Fiscal Year-to-Date Report (BR-29) as of March 31, 2024, 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.

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

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, Clerk of the Circuit Court: 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*.

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

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

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

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

3. Accountant obtained the month-end Disbursement Register report (BR41) for each month during the period from April 1, 2023, through March 31, 2024. Accountant selected a haphazard sample of 5 out of a population of 34 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, 2023, through March 31, 2024. 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, Clerk of the Circuit Court, 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:
 - i. The disbursement was coded to an account consistent with the nature of the disbursement.
 - ii. The disbursement was supported by documentation and procedures (case paper, transmittal).
 - iii. 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.

b.) Accountant randomly selected 3 monthly remittances of Sheriff's Services Fees, Account 234, to the local Treasurer from the period April 1, 2023, through March 31, 2024, 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.

2. Accountant obtained the daily JV register for March 31, 2024, and obtained management's explanation for any rejected disbursements.

Results: Accountant noted no rejected disbursements, therefore, additional procedures were not performed.

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, Clerk of the Circuit Court: 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.

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

2. Accountant obtained the "plain receipts" journal/register from the Clerk and noted that there was one manual receipt for the period from April 1, 2023, through March 31, 2024 and tested the following:
 - a. Traced subsequent entry in FAS noting entry data agreed to the manual receipt.
 - b. Viewed receipt data on the FAS report, noting that was dated no later than the next business day after the manual receipt date.

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, 2023, through March 31, 2024, 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, 2023, through March 31, 2024, noting a total of 487 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.

2. Accountant obtained the monthly Court Appointed/Public Defender Reports (CR42) for the period from April 1, 2023, through March 31, 2024, and selected a random sample of 5 local cases out of a population of 32 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, 2023, through March 31, 2024, and selected a sample of 3 out of a population of 10 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, 2023, through March 31, 2024, 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.
- f. 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). If the Clerk uses a separate financial system to receipt taxes and fees on Deeds, trace the system receipt totals for the selected collections to entries into FAS.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: the Clerk does not use a separate system for the receipt of taxes and fees on Deeds, therefore no additional procedures were performed.

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

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, 2023, through March 31, 2024, 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, Clerk of the Circuit Court: 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*.

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

- 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, Clerk of the Circuit Court: The Clerk does not use a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS), therefore no additional procedures were performed.

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

APA Ref. 6-15 Liabilities

1. Using the March 2024 Liabilities Index (BR08) report, accountant selected a haphazard sample of 22 items from the population of 110 from the 5XX series (excluding those with future court dates and 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, Clerk of the Circuit Court: 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, Clerk of the Circuit Court: One item was required to be invested by the Clerk's Office.

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

2. Accountant obtained the June 30, 2023, 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, 2023, 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, 2023, 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 520) with balances listed on the BR08 report to the Unclaimed Restitution Report and selected a sample of those accounts not escheated.
 - b. Test by obtaining documentation to support the funds were disbursed. If the funds were not disbursed and the 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. Accountant obtained the Trust Fund Annual Report filed during the period from April 1, 2023, through March 31, 2024, 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, Clerk of the Circuit Court: 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.

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

- 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.

- c. Inquired of management as to whether the Annual Report conforms to §8.01-600 (G) of the *Code of Virginia* and only contains public information.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Annual Report conforms to §8.01-600 (G) of the *Code of Virginia* and only contains public information.

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

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

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk is appointed the General Receiver.

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

3. If the Clerk is appointed as General Receiver:

- d. Agree the Annual Report balance to the FAS 9XX accounts where the funds are recorded and Account 511 Trust Fund balance. Obtain a description from management regarding negative ending balances in any of the 9XX series accounts.

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

- e. Accountant 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: Accountant noted that the Annual Report ending balance agreed to the bank statement balance.

- f. Accountant 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, accountant 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 no accounts that were past due; therefore, additional procedures were not performed.

- h. Accountant selected a haphazard sample of 3 out of a population of 7 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. Inquire of management as to whether the distribution date is appropriate.

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

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

- i. Accountant selected a haphazard sample of 4 out of a population of 19 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, 2023, through March 31, 2024, 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.

- 4. 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, Clerk of the Circuit Court: 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.

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
May 28, 2024



Attachment

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
100 Series - State Revenues					
001	INT CRIM CHILD FUND	2,810.21	3,378.22	-17%	The decrease is due to a decrease in case files in the current year.
035	VOF FEE	43,806.00	38,883.00	13%	The increase is due to an increase in land recordings during the year.
036	DEED PROCESSING FEE	212,560.00	203,460.00	4%	N/A - % variance not over scope.
037	WILLS & ADMIN.	76,141.34	46,041.29	65%	The increase is due to an increase in probate and estate filings presented to the Court in the current year.
038	DEEDS OF CONV.	354,184.50	411,775.25	-14%	The decrease is due to a decrease in the consideration/values stated on the land recordings. Additionally, there was an overall decrease in property transfer filings in the current year.
039	DEEDS & CONTRACTS	3,595,344.62	4,199,715.88	-14%	The decrease is due to a decrease in the consideration/values stated on the land recordings. Additionally, there was an overall decrease in property transfer filings in the current year.
040	WRIT TAX - CIVIL	3,300.00	2,340.00	41%	The increase is due to an increase in civil action suits in the current year.
103	MARRIAGE LICENSE	9,320.00	9,860.00	-5%	N/A - % variance not over scope.
104	SP EXP-TAG/CWP	5,460.00	6,340.00	-14%	The decrease is due to less concealed handgun permits being applied for in the current year.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
106	TECHNOLOGY TRST FND	78,230.00	69,715.00	12%	The increase is due to an increase in filings of which included land records, judgements and civil filings in the current year.
107	DOAF	3,713.12	2,326.10	60%	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 for criminal drug cases 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.
109	STATE INTEREST	18,782.55	24,575.83	-24%	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.
110	FINES & FORFEITURES	15,953.73	23,656.54	-33%	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.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
112	PROCESS FEE	8.19	34.00	-76%	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.
113	COMMONWEALTH COSTS	6,200.84	6,059.68	2%	N/A - % variance not over scope.
13B	DRIVING UNDER THE INFLUENCE	1,547.00	1,160.00	33%	The increase was due to an increase in activity in the current year.
13C	IGNITION INTERLOCK	-	20.00	-100%	The decrease is due to a decrease in activity during the current year.
13D	DNA ANALYSIS	385.00	471.00	-18%	The decrease is due to a decrease in activity during the current year.
13G	EXTRADITION	427.00	-	100%	The increase is due to an increase in activity during the current year.
13L	WITNESS FEES	-	51.00	-100%	The decrease is due to a decrease in activity during the current year.
119	COMWLTH ATTY FEE	15.79	45.00	-65%	The commonwealth attorney fees are collected after fines are paid and less fines have been paid in the current year.
120	COURT APPT ATTY FEE	50,358.72	59,728.26	-16%	The court appointed attorney fees are collected after fines are paid and less fines have been paid in the current year.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
121	FAILURE-TO-APPEAR FEES	35.00	70.00	-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.
123	LEGAL AID FEE	4,338.00	4,833.00	-10%	The decrease is due to a decrease in the activity in the current year.
132	CICF	-	20.99	-100%	The decrease is related to this fee not being currently used for new cases.
133	BLOOD TEST/DNA FEE	25.00	100.00	-75%	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 for DUI blood test in criminal cases 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.
143	CJAF	2.00	6.00	-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 too. This can vary every year and is causing the decrease in the current year.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
145	VSLF	57,079.00	51,004.38	12%	The increase is due to an increase in land recordings during the current year.
147	INDIGENT ASSISTANCE	587.00	654.00	-10%	The decrease is due to a decrease in activity during the current year.
157	VA BIRTH FATHER REGISTRY	450.00	800.00	-44%	The decrease is due to a decrease in activity during the current year.
165	VSP E-SUMMONS	30.00	10.00	200%	The increase was due to an increase in activity during the current year.
170	COURT TECH FUND	3,340.00	2,850.00	17%	The increase is due to an increase in civil court cases during the current year.
181	JURY COST	252.04	3,181.49	-92%	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.
192	MULTIPLE DUI FEE	200.00	163.31	22%	This is a fee that is specifically court ordered by the judge. During 2024 there was an increase in judge's orders related to this fee.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
200 Series - Local Revenues					
201	JAMES CITY COUNTY FINE/FORFT	114,599.24	126,340.45	-9%	N/A - % variance is not over scope.
203	COMWLTH ATTY FEE	17.50	18.75	-7%	N/A - % variance is not over scope.
206	SHERIFF FEES	1,878.00	1,864.00	1%	N/A - % variance is not over scope.
212	TRANSFER FEE	2,161.50	2,263.75	-5%	N/A - % variance is not over scope.
213	COUNTY GRANTEE TAX	942,150.61	1,086,741.24	-13%	The decrease is due to a decrease in the consideration/values stated on the land recordings. Additionally, there was an overall decrease in property transfer filings in the current year.
214	CITY GRANTEE TAX	256,513.67	304,524.17	-16%	The decrease is due to a decrease in the consideration/values stated on the land recordings. Additionally, there was an overall decrease in property transfer filings in the current year.
217	CT APPT ATTY	556.00	207.47	168%	The increase is due to an increase in court appointed attorney assignments in the current year.
220	GRANTOR TAX	308,455.38	348,613.25	-12%	The decrease is due to a decrease in the consideration/values stated on the land recordings. Additionally, there was an overall decrease in property transfer filings in the current year.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
222	LOCAL 2 TRANSFER	305.00	265.00	15%	The increase is due to more activity in the current year and estate filings and land records can be included in this code which also increased in the current year.
223	LOCAL 2 GRANTOR TAX	45,689.75	63,162.00	-28%	The decrease is due to a decrease in the consideration/values stated on the land recordings. Additionally, there was an overall decrease in property transfer filings.
228	CHCF	22.00	76.00	-71%	The decrease is due to less activity in the current year.
229	JAMES CITY COUNT CHMF	984.00	1,102.00	-11%	The decrease is due to less activity in the current year.
233	BLOOD TEST/DNA FEE	525.00	702.72	-25%	The decrease is due to less activity in the current year.
234	JAIL ADMISSION FEE	2,629.59	2,948.76	-11%	The decrease is due to less activity in the current year.
236	DOCUMENT REPRODUCTION COSTS	8,850.62	8,303.28	7%	N/A - % variance is not over scope.
237	MISC - LOCAL COSTS	10,560.00	12,250.00	-14%	The decrease is due to less concealed handgun permits being applied for in the current year.
241	E-SUMMONS FEE	635.00	695.00	-9%	N/A - % variance is not over scope.
242	JAMES CITY COUNTY INTEREST	6,386.92	6,599.98	-3%	N/A - % variance is not over scope.
244	JAMES CITY COUNTY CHSF	3,410.07	3,786.23	-10%	The decrease is due to a decrease in activity during the current year.

Williamsburg/James City County Circuit Court Clerk's Office
Circuit Court - Agreed Upon Procedures

APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis
March 31, 2024

Account Number	Description	2024 Total	2023 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
246	OTHER LOCAL COSTS	492.00	420.00	17%	The increase is due to an increase in activity during the current year.
250	WILLIAMSBURG CITY INTEREST	917.99	907.54	1%	N/A - % variance is not over scope.
251	TOWN INTEREST	-	6.05	-100%	The decrease is due to a decrease in activity during the current year.
25A	TOWN INTEREST	1.48	-	100%	The increase is due to an increase in activity during the current year.
260	WILLIAMSBURG CITY FINE/FORFT	89,011.98	80,229.14	11%	There was a increase in the current year local tickets that were written.
261	WILLIAMSBURG CITY COST	-	68.92	-100%	The decrease is due to a decrease in activity during the current year.
262	WILLIAMSBURG CITY ESUMMONS	238.60	240.00	-1%	N/A - % variance is not over scope.
2B0	TOWN FINES	50.00	200.00	-75%	The decrease is due to less school bus passing violations during the current year.
2X0	COMM E-SUMMONS	55.00	124.82	-56%	The decrease is due to a decrease in activity during the current year.