

COUNTY OF FAIRFAX, VIRGINIA

AGREED-UPON PROCEDURES

For the Year Ended June 30, 2023

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

Report of Independent Accountant on Applying Agreed-Upon Procedures

Clerk, Fairfax Circuit Court
Fairfax, Virginia

Board of Supervisors
County of Fairfax, Virginia

Compensation Board
Commonwealth of Virginia

Auditor of Public Accounts
Commonwealth of Virginia

We have performed the procedures enumerated below solely to assist the Clerk of the Fairfax Circuit Court (the "Clerk"), the Compensation Board of the Commonwealth of Virginia, and the Commonwealth of Virginia's Auditor of Public Accounts (the "APA") in evaluating the County of Fairfax, Virginia's (the "County") compliance with the requirements of Chapter 6, *Audit of Circuit Court Clerks* (the "Chapter 6"), specified in the APA's *Specifications for Audits of Counties, Cities, and Towns*, for the fiscal year ended June 30, 2023. The County is responsible for the compliance with those requirements.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating that the County has maintained effective internal controls over compliance in accordance with the requirements of Chapter 6. The APA and the Compensation Board of the Commonwealth of Virginia have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

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

Results: We developed an understanding of the Internal Control procedures over compliance as they relate to all daily, weekly, and monthly required financial procedures through interviews with management and by performing the agreed-upon procedures enumerated herein.

2. Scan the *General Ledger Report* ("BR29") for the year ended date of June 30, 2023 and identify new account codes or negative ending balances.

Results: We obtained and scanned the BR29 report for the year ended June 30, 2023 and did not identify any negative ending balances. The following new account codes were noted: 002 Sex Trafficking Fund, 122 Guardian Ad Litem, 13F Court Reporter, 13H Drug Analysis (Forensic Lab Costs), 13M Witness Fee-Certification of Analysis, 13N Sentencing Supervision Fee, 191 Reserved, 266 Town Costs, 601 Accounts Receivable, 975 Accounts Receivable. Procedures performed without exception.

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

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

4. Per the Specifications, "Test the *Interface Reports* (IN05 and INJ5), specifically the 'Interface Case Not Found' and 'DMV Interface Exceptions' sections. Review these report sections for the end of the month in which the audit period ends and determine whether the Clerk is properly monitoring them and taking corrective action as needed". We will inquire of management that there is no interface between the Clerk's system, FCE, and the Commonwealth's system, FAS.

Results: Management represented that there is no interface between the Clerk's system, FCE, and the Commonwealth's system, FAS.

5. Per the Specifications, "Test the Missed Payments Section of the *Individual Account Status Report* (BU06). For those Clerks without the optional Time to Pay ("TTP") default feature, select a sample of cases from the report for the end of the month in which the audit period ends and determine if the Clerk is properly monitoring the report and taking corrective action". As such, the accountant will discuss with management that the Clerk's accounting department uses FCE for case management, and will determine that a similar feature (Overdue Process) exists within FCE, which notifies management of when a defendant's TTP date has passed.

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

6. Per the Specifications, "Using the *Concluded Cases without FAS Receivable Report* ("CR32"), test the guilty cases without corresponding FAS receivable accounts. Select a sample of cases concentrating on cases other than those identified as master or sub-accounts. Review the reason the FAS case does not have a corresponding receivable account in FAS and determine the propriety. If the Clerk is using a private vendor system for financial accounting and/or case management, determine how the Clerk verifies all concluded guilty cases have corresponding receivable accounts. Test the Clerk's process for propriety". As such, the accountant will select a sample of twenty (20) cases with guilty dispositions and determine if a corresponding receivable account existed.

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

7. Per the Specifications, "Determine that the Clerk is using the Department of Taxation's Integrated Revenue Management System ("IRMS") for Setoff Debt Collections. All certified staff should be able to log on with an active password and there should be financial activity in FAS Account 405 ("TSO Collections"). Request the Clerk provide the year-to-date statistical report for the audit period. Determine the propriety of any defaults noted". As such, the accountant will select a sample of one (1) for each system to test the control over password protected access. In addition, the accountant will obtain the "Statistical Year to Date 30 Day Delinquent Report for fiscal year 2023", prepared by management, and select a sample of ten (10) accounts to determine the propriety of the default account by scanning the payments made to date and the total amount of the delinquent report.

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

Additionally, we obtained the "Statistical Year to Date 30 Day Delinquent Report for fiscal year 2023", prepared by management, and selected a sample of ten (10) accounts to determine the propriety of the default account by scanning the payments made to date and the total amount of the delinquent report. We obtained access to FCE and verified selected default accounts were reported to collections and properly included in the delinquent report. No exceptions noted.

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

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

9. Per the Specifications, "Identify all banks used by the Clerk and determine if they are listed on the most recent qualified depository listing maintained by the Virginia Department of the Treasury pursuant to the Virginia Security for Public Deposits Act (Section 2.2-1815 of the *Code*). Verify the Clerk has reported the bank accounts as public funds using the Virginia Department of Treasury SPDA Public Funds search".

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

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

- a. The reconciliation is mathematically correct.
- b. The "Adjusted Balance per Bank" and the "System Balance" agree.
- c. All deposits in transit were deposited timely per the subsequent bank statement (within two business days).
- d. Reconciling items are appropriate and were resolved timely.
- e. The bank account was reconciled timely (within one month of receipt of the account statement).
- f. The reconciliation was reviewed and approved by the Clerk or Clerk Designee".

Results: We obtained and observed the bank reconciliations for the Civil, Criminal, Condemnation Trust, Infant Settlement Trust, and Special Trust bank accounts for the months of November 2022 and June 2023. We noted the November 2022 reconciliations for the Civil and Criminal Operating accounts did not indicate evidence of review and approval by the Clerk or Clerk Designee. Other procedures performed without exception.

11. Per the Specifications, "Select a sample of ten (10) days to test as follows:

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

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

12. Per the Specifications, "Using the month-end journal voucher summary reports (*Journal Voucher Report BR40*), select a sample of ten (10) voided receipts and test as follows:

- a. Agree the computed revenue amount per the Cash Reconciliation Worksheet section of the BR02 to the deposit per the bank statement noting the deposit was intact and timely (next business day). (Section 17.1- 271 of the *Code*).
- b. Verify whether the Clerk and/or other assigned supervisory personnel signed the Cover Sheet – Daily Report (BR02).
- c. Determine if the journal voucher was supported by proper documentation, performed correctly, and properly recorded on the Cash Reconciliation Worksheet section of the BR02.
- d. All copies of the receipt were retained".

Results: We selected a sample of ten (10) voided receipts from the FCE voided receipts report during the year and obtained support for each void noting all voids were properly supported and copies of the voided receipts were retained. However, we noted the voided receipts were not reflected on the Cash Reconciliation Worksheet section of the BR02, since individual voided receipts are accounted for within FCE as opposed to FAS.

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

Results: From the FY23 Transaction Detail for Account 411 Cash Over/Short report, we selected a sample of five (5) transactions and obtained support and determined the transactions agreed to the support and were properly classified. Procedures performed without exception.

14. Per the Specifications, "Using the month-end *Disbursement Register Report* ("BR41"), select a sample of ten (10) disbursements and test as follows:
- a. The disbursement is coded to the proper account.
 - b. The disbursement is supported by proper documentation and appropriate procedures (case papers, transmittal).
 - c. If the Clerk uses a manual check-writing system, the disbursement was recorded in FAS timely (next business day)".

Results: We selected a sample of ten (10) disbursements from the BR41 as of June 30, 2023, noting all disbursements were coded to the proper account based on supporting documentation. Per discussion with management, we noted the Clerk does not use a manual check-writing system. Procedures performed without exception.

15. Per the Specifications, "Evaluate the overall security and use of manual receipts to include:
- a. Determine the adequacy of security over the unused manual receipts.
 - b. Determine the adequacy of supervisory review of manual receipts".

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

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

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

Results: We obtained and inspected the Manual Receipts procedure manual for civil and criminal transactions noting that unused manual receipts are maintained by the supervisor/manager in the respective department. Per observation, all unused manual receipts are locked in a drawer with limited access by supervisors/managers. As there were only three (3) manual receipts, we selected all and verified entry into FCE within the next business day and also reflected in FAS through the FAS daily collections entering process. Procedures performed without exception.

16. Per the Specifications, "Select a sample of ten (10) civil cases filed during the audit period and determine whether:
- a. Taxes and fees were assessed and collected based on file type and/or amount of the suit. (OES Civil Filing Fee Calculator and Individual Court Fee Schedule).
 - b. Taxes and fees were receipted timely".

Results: We obtained the listing of all civil cases filed during fiscal year 2023 and selected a sample of ten (10) cases noting all fees were properly assessed and collected and receipted timely. Procedures performed without exception.

17. Per the Specifications, "Select a sample of ten (10) criminal cases concluded with dispositions of guilty during the audit period and test each case as follows:

- a. Fines and costs were properly assessed and entered into FAS.
- b. Unpaid amounts were entered into the Judgment Docket. (Section 8.01-446 of the *Code of Virginia*).
- c. For cases paid in full, a satisfied judgment was entered into the Judgment Docket. (Section 8.01-446 of the *Code*).
- d. The due date was properly calculated. (Section 19.2-354 of the *Code*).
- e. If a partial payment plan was set up, all applicable fields were properly completed in FAS (e.g., TTP Start, Term, Amount, and Incarcerated status).

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

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

Results: We obtained the listing of criminal cases filed during fiscal year 2023 and selected a sample of ten (10) criminal cases and ten (10) Court-appointed cases to which we recalculated the costs and fees. Procedures performed without exception.

18. Per the Specifications, "Select a sample of ten (10) deeds/land records recorded during the audit period and test that the:

- a. Instrument recorded is not taxable or is exempt from taxes. (Section 58.1-811 of the *Code*).
- b. State taxes have been properly assessed and collected based on the consideration paid of the property conveyed. (Section 58.1-801 of the *Code*).
- c. Local taxes (where applicable) have been properly assessed and collected in an amount equal to one-third of the amount of state recordation tax. (Section 58.1-814, *Code*).
- d. Additional tax has been properly assessed and collected on deeds of conveyance based on consideration. (Section 58.1-802 of the *Code*).
- e. Clerk's fees for recording, indexing, and plat fees were properly charged and collected. (Section 17.1-275A (2) *Code*).
- f. Fees for transferring land to one person or persons before charged to another were properly assessed and collected. (Section 58.1-3314(3) of the *Code*).

Results: We obtained the listing of deeds recorded in fiscal year 2023 and selected a sample of ten (10) deeds noting all required state and local taxes were properly calculated and assessed. Additionally, we also noted all applicable Clerk and land transferring fees were properly recorded and assessed. Procedures performed without exception.

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

- a. State tax was assessed and collected based on the value of the estate. (Section 58.1-1712, of the *Code*).
- b. Local tax (where applicable) was assessed and collected based on the value of the estate. (Section 58.1-1718 of the *Code*).

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

Results: We obtained a listing of wills recorded during fiscal year 2023 and selected a sample of ten (10) wills noting all state and local taxes and fees were properly assessed, receipted at the time of qualification, and recorded, and the assessment was properly recorded in FAS. We also noted that if a final inventory was required, all appropriate taxes were assessed. Procedures performed without exception.

- 20. Per the Specifications, "Determine if the balances of state and local revenues on hand at audit end date were properly disbursed to the State and Local Treasurers. (Sections 16.1-69.48 (A) and (B) and 17.1-286 of the *Code*)".

Results: We obtained the "Balance of State and Local Revenues on Hand as of June 30, 2023" and corroborated that revenues were properly remitted to the appropriate state and local agencies. We also agreed the remittance amount to the Truist wire confirmation. We noted all revenue accounts had a balance of zero as of June 30, 2023. Procedures performed without exception.

- 21. Per the Specifications, "Using the audit period end date (June 30, 2023) Liabilities Index ("BR008") report, select a sample of ten (10) from the 5XX series (excluding Account 511 Trust Funds). Determine the status of the account and whether the Clerk is justified holding the funds based on approved court orders, established retention requirements, pending case (future court date assigned), or other special circumstances. For any of the above funds the Clerk has invested, select a sample of these accounts for the audit period end date; trace and agree to the applicable bank statement".

Results: We selected a sample of ten (10) liabilities from the accounts with balances as of June 30, 2023 and examined appropriate support to verify that the Clerk was justified in holding the funds. Procedures performed without exception.

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

Results: We obtained the BU06 "noting there were no accounts with credit balances or accounts under review as of June 30, 2023. Procedures performed without exception.

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

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

24. Using the June 30th Property Unclaimed Over One Year Report (“BR16”) and the Clerk’s corresponding Unclaimed Property Report, select a sample of ten (10) non-restitution accounts from the BR16, which were not reported to the Division of Unclaimed Property. Determine whether the Clerk is justified in holding these accounts based on court order, established retention requirements, pending case (future court date assigned), or other special circumstances.

Results: We obtained the June 30th “Property Unclaimed Over One Year Report” and selected a sample of ten (10) accounts and verified the Clerk was justified in holding the account based on a Court order, established retention, pending case status, or other circumstances. We noted that the one (1) account sampled had been held for over a year and not escheated with no justification provided for the continued holding of the funds.

25. Per the Specifications, “Using the June 30th BR16, the Liabilities Index (“BR08”) and BU06 reports and the Clerk’s corresponding Unclaimed Restitution Report, determine that all appropriate restitution accounts have been properly escheated to the Criminal Injuries Compensation Fund. (Section 19.2-305.1 (F) of the *Code*)”.

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

26. Per the Specifications, “Determine the following for the Trust Fund Annual Report filed during the audit period:

- a. Ensure Annual Report is available to the public via hardcopy Trust Fund Order Book or digital format. (Sections 8.01-600(G) and 17.1-125 of the *Code*).
- b. Determine the Clerk filed the Annual Report with the Chief Judge by the Oct^{1st} deadline. (Section 8.01-600 (G) of the *Code*).
- c. Agree the Annual Report balance to the FAS 9XX accounts where the funds are recorded and Account 511 Trust Funds balance. Investigate any negative ending balances in any of the 9XX series accounts.
- d. Agree the Annual Report ending balance to applicable bank statement balance(s). If this does not agree, then select a sample of individual accounts from the Annual Report and agree the system balance to the bank balance.
- e. Determine whether the Annual Report conforms to Section 8.01-600 (G) of the *Code*.
- f. Determine propriety of inactivity in individual accounts – i.e., a lack of interest postings.
- g. For accounts with past due expected disbursement dates, determine if the Clerk is justified in holding the funds. As such, the accountant will select a sample of up to ten (10) accounts to determine if the Clerk is justified in holding the funds.”

Result: Per discussion with Clerk management, we noted the Annual Report is available to the public through the Clerk’s accounting department in a physical format. We obtained the fiscal year 2023 Annual Report noting that John Frey, Clerk of Court, filed the Annual Report on July 11, 2023 with the Chief Judge and that the report referenced Section 8.01-600 of the *Code*. We obtained the Annual Report from FAS and agreed all transactions are coded to the 511 Trust Funds account. We also noted all transactions are coded to the 909 bank account (Infant Settlement Trusts). We noted no negative ending balances. Procedures performed without exception.

We agreed the Annual Report to the respective reconciled bank balances as of June 30, 2023 and we read Section 8.01-600 (G) of the *Code* and deemed the Annual Report conforms to the *Code* and all individual accounts are properly included. Procedures performed without exception.

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

- a. The receipt amount agreed to the court order.
- b. The court order is included in the Order Book (hardcopy or electronic) and does not contain confidential information.
- c. The account is traceable to the Annual Report by name or case number.
- d. Appropriate Clerk's fees were deducted.
- e. Funds were invested within 60 days of receipt. (Section 8.01-600 (F) of the *Code*).
- f. The Clerk is justified in holding the account and if the account is being held pursuant to Section 8.01-600 of the *Code*.
- g. Account was reported as public funds.
- h. The distribution date is appropriate".

Results: We selected a sample of ten (10) trust fund receipts during the fiscal year ended June 30, 2023 and agreed the receipt amount to the court order and determined all pertinent information was included on each receipt. To satisfy the attributes per the Specifications, we obtained the related case file, court order, receipt, and bank statement showing deposit within 60 days into an interest-bearing account. Procedures performed without exception.

28. Per the Specifications, "Select a sample of ten (10) interest posting journal vouchers. Determine whether:

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

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

29. Per the Specifications, "Select a sample of ten (10) disbursements. Determine whether:

- a. The disbursement agrees to the court Order.
- b. The check was posted to the proper subsidiary trust fund account.
- c. Appropriate Clerk's fees were deducted.
- d. Deducted fees agree to the journal voucher recording the deduction.
- e. Funds were paid out within 60 days of the court order. (Section 8.01-600(F) of the *Code*).

Results: We selected a sample of ten (10) trust fund disbursements during the fiscal year ended June 30, 2023 and agreed all disbursements to the court order and noted the check was posted to the proper subsidiary trust fund account. To satisfy the attributes per the Specifications, we obtained the related case file, court order, disbursement receipt, and bank statement showing disbursement within 60 days from an interest-bearing account. Procedures performed without exception.

30. Per the Specifications, "Obtain and review the annual disclosure form(s) filed by the Circuit Court Clerk. Determine completeness and timeliness (filed by February 1, 2023) of the Clerk's filing and that the accurate form was filed according to the type of filer".

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

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

Results: We compared all current year revenue accounts to the prior year for changes greater than 5% and more than 1% of all current year receipts. There were eight (8) accounts with a change outside of expectation (management explanation provided in parenthesis): 014 Regional Congestion Relief Fund (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), 015 Regional WMATA Capital Fee (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), 038 Deeds of Conveyance (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), 039 Deeds and Contracts (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), and 213 County Grantee Tax (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), 220 Grantor Tax (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), 301 Deeds (decrease attributed to real estate transaction volume higher in 2022 compared to 2023), 308 Commission on State Revenue (decrease attributed to real estate transaction volume higher in 2022 compared to 2023). Procedures performed without exception.

32. Per the Specifications, "Verify employee access is appropriate for OES systems including FAS, CCMS, EVPS, and RMS, for other state agency system access to Cardinal and TAX, and, if applicable, outside vendor systems. Also consider security over external access to Secure Remote Access ("SRA"), Officers of Court Remote Access ("CFRA") or outside vendor systems". As such, the accountant will obtain a system access log and select a sample of ten (10) and compare the role set up in FCE to the employees' department assignment per the Human Resources Directory.

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

33. Per the Specifications, "Obtain a list of terminated employees during the audit period and verify their access was deleted from all automated systems timely". As such, the accountant will obtain a listing of employees terminated during the year ended June 30, 2023 and select the lesser of 10% or twenty-five (25) employees and test that access to FCE was removed within three (3) working days of termination.

Results: From a population of thirty-seven (37) terminated employees, we selected a sample of four (4) terminated employees. For the terminated employees selected, we were not provided with documentation that FCE access was removed within three (3) working days of termination.

34. Per the Specifications, "Obtain a listing of all criminal juries commenced in the audit period and select a sample of those with guilty disposition. Verify defendant was appropriately assessed jury costs". As such, the accountant will obtain the listing of criminal juries commenced during the year ended June 30, 2023 and select the lesser of 10% or twenty-five (25) to test that the defendant was appropriately assessed jury costs.

Results: From a population of three (3) criminal juries commenced during the year ended June 30, 2023 with guilty dispositions, we selected all cases and determined the jury costs were appropriately assessed to the defendant without exception.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the requirements of Chapter 6 specified in the APA's *Specifications for Audits of Counties, Cities, and Towns*. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely for the information and use of the management of the County, the Clerk, the Compensation Board of the Commonwealth of Virginia, and the APA and is not intended to be, and should not be, used by anyone other than those specified parties.

Cherry Bekaert LLP

Tysons Corner, Virginia
December 19, 2023