

COUNTY OF FAIRFAX, VIRGINIA

AGREED-UPON PROCEDURES

As of December 29, 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

Auditor of Public Accounts
Commonwealth of Virginia

We have performed the procedures enumerated below solely to assist the County of Fairfax, Virginia (the "County"), the Clerk of the Fairfax Circuit Court (the "Clerk"), and the Commonwealth of Virginia's Auditor of Public Accounts (the "APA") in evaluating the County's and Clerk's compliance with the requirements of Chapter 7, *Turnover Audit of Circuit Court Clerks* ("Chapter 7"), specified in the APA's *Specifications for Audits of Counties, Cities, and Towns*, as of December 29, 2023. The County and Clerk are responsible for the compliance with those requirements.

The County and Clerk have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating its compliance with the requirements of Chapter 7. The APA has agreed to and acknowledged that the procedures performed are appropriate for its 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. Determine the reason for the turnover and the last business day of the outgoing clerk.

Results: Turnover was due to retirement of the outgoing Clerk, whose last business day was December 29, 2023.

2. Determine that the outgoing Clerk's access to all automated systems has been terminated.

Results: Procedure performed without exception.

3. Determine that the outgoing Clerk has been removed as a signatory from all bank accounts.

Results: Procedure performed without exception.

4. Determine that the teste stamps used in the office bearing the outgoing clerk's name have been destroyed and new stamps have been ordered or received.

Results: Procedure performed without exception.

5. Determine whether there is a balance in Financial Management System ("FMS") account codes 999, 997 or 399 as of the turnover date and report any balances noted.

Results: We noted account 997 had a balance of \$4,120 as of December 29, 2023. The other accounts had no balance as of December 29, 2023.

6. Obtain a Schedule of Unused Manual Receipts and Unused Checks and verify against stock on hand.

Results: Procedure performed without exception. See attached Schedule of Unused Manual Receipts and Unused Checks.

7. As of the close of business on the turnover date, agree the Court prepared deposit slip for collections to the end of day Personal Computer Register ("PCR") Report.

Results: Procedure performed without exception.

8. Obtain a Schedule of Cash and Cash Items on Hand as of the turnover date and verify count.

Results: Procedure performed without exception. See attached Schedule of Cash and Cash Items on Hand as of December 29, 2023.

9. Observe vault and office area for any undeposited funds.

Results: Procedure performed without exception.

10. Obtain a Schedule of Cash in the Bank as of the date of turnover and determine that bank balances were reconciled to amounts per the Financial Accounting System ("FAS") and report the balances noted.

Results: Procedure performed without exception. See attached Schedule of Cash on Deposit as of December 29, 2023.

11. Obtain a Statement of Assets and Liabilities as of the turnover date and agree to FAS Reports Financial Update Summary ("FUS3") and Trial Balance Reports ("BR07" and "BU11").

Results: Procedure performed without exception. See attached Statement of Assets and Liabilities as of December 29, 2023.

12. Obtain a Schedule of Accounts Receivable as of the turnover date.

Results: Procedure performed without exception. See attached Schedule of Accounts Receivable as of December 29, 2023.

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 7 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 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
January 29, 2024

FAIRFAX CIRCUIT COURT
Turnover of Clerk of the Circuit Court
As of 12/29/2023
SCHEDULE OF CASH AND CASH ITEMS ON HAND

This is to certify that to the best of my knowledge and belief, the following list is a true and correct statement of cash and cash items on hand at the close of business on 12/29/2023 and the said cash and cash items in the amount of \$ 34,335.51 is now turned over to incoming Clerk of the Circuit Court, who acknowledges receipt of such.

Description of Funds:

Cash on Hand

Daily Deposit :

901	28,942.76
902	5,392.75
905	0.00
908	0.00
909	0.00

Change Fund	4,120.00
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Stamps	0
Garnishments	0
Credit Card Receipts	0
Other Un-deposited/Unrecorded Funds	0.00

Total:	34,335.51
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SIGNED AND WITNESSED:

OUTGOING CLERK Netta M White on behalf of DATE 1/3/2024
Clerk John T. Frey

INCOMING CLERK C Jalar DATE 1/3/2024

WITNESS:
AUDITOR Matthew J. Santos

DATE 1/3/2024

FAIRFAX CIRCUIT COURT
Turnover of Clerk of the Circuit Court
As of 12/29/2023

SCHEDULE OF CASH ON DEPOSIT

This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all cash in banks at the close of business on 12/29/2023 and the amount of \$ 26,468,051.00 is now turned over to the incoming Clerk of the Circuit Court. The incoming clerk respectively acknowledges the receipt of the cash in banks as listed.

Balances on deposit may be held as demand deposits, invested money markets or Certificates of Deposit. Balances on deposit in banks at close of business on 12/29/2023, and outstanding checks (if any) drawn there against are as follows:

Bank Name /Account Type	Balance per Bank 12/29/23	Outstanding Checks	Additional Items	Balance per Ledger	Note
901	12,496,762.69	-3,493,600.21	17,197.33	9,020,359.81	
902	395,370.91	-102,473.17	6,834.69	299,782.43	
905	8,623,149.39	-256,473.28	0.00	8,366,676.11	
908	304,774.16	0.00	0.00	304,774.16	
909	2,435,868.94	-18,943.62	0.00	2,416,925.32	
ACH/EFS	2,212,124.91	0.00	0.0	2,212,124.91	
Totals:	26,468,051.00	-3,871,490.28	24,032.02	22,620,642.74	

SIGNED AND WITNESSED:

OUTGOING CLERK Mette M. White on behalf of DATE 1/3/2024
Clerk John T. Frey

INCOMING CLERK C. Jalen DATE 1/3/2024

WITNESS:
AUDITOR Matthew J. Jannitto

DATE 1/3/2024

FAIRFAX CIRCUIT COURT
Turnover of Clerk of the Circuit Court
As of 12/29/2023

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Cash and Cash Equivalents	
Change fund	4,120.00
901	8,984,481.49
902	289,999.05
905	8,366,676.11
908	304,774.16
909	2,416,925.32
Misc Asset- 980 Returned Checks	48,589.90
Total	20,415,566.03

LIABILITIES

Due to the Commonwealth of Virginia 407	146.28
Due to the «County_or_City» of «Locality»	0.00
Collections for others:	
Depository bonds 502/503	1,082,109.84
Moneys under control of the court 511	2,416,925.29
Condemnation Funds 517	8,366,676.10
Unspecified receipts 515/509/518/522/523	8,367,171.87
501	40,300.00
441/520	142,236.65
Total	20,415,566.03

SIGNED AND WITNESSED:

OUTGOING CLERK	<u>Nathan M. White on behalf of Clerk John T. Frey</u>	DATE	<u>1/3/2024</u>
INCOMING CLERK	<u>C. Felton</u>	DATE	<u>1/3/2024</u>
WITNESS:			
AUDITOR	<u>Nathan J. Santiv</u>		
DATE	<u>1/3/2024</u>		

FAIRFAX CIRCUIT COURT
Turnover of Clerk of the Circuit Court
As of 12/29/2023

SCHEDULE OF ACCOUNTS RECEIVABLE

This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all accounts receivable at the close of business on 12/29/2023, and the said accounts receivable in the amount of \$ 0.00 are now turned over to the incoming clerk of the circuit court.

ACCOUNTS RECEIVABLE	
FAS Accounts Receivable (Account 601/975)	\$0.00
<i>other</i>	
Total	\$0.00

SIGNED AND WITNESSED:

OUTGOING CLERK Matthew M White on behalf of Clerk John T. Frey DATE 1/3/2024

INCOMING CLERK C. Julian DATE 1/3/2024

WITNESS:
AUDITOR Matthew J. Jaurin
DATE 1/3/2024

FAIRFAX CIRCUIT COURT
Turnover of Clerk of the Circuit Court
As of 12/29/2023

SCHEDULE OF UNUSED MANUAL RECEIPTS AND UNUSED CHECKS

This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all unused receipt books and unused checks on hand at the close of business on 12/29/2023 and the said receipt books and checks are now turned over to the incoming Clerk of the Circuit Court. The incoming clerk respectively acknowledges the receipt of the said unused receipt books and checks.

UNUSED MANUAL RECEIPTS		
TYPE OF RECEIPT /BOOK /#	BEGINNING #	ENDING #
Land Records	224	297
Probate	325 and 800	398 and 899
Public Service	915	1000
Criminal	48 and 503	99 and 599
Civil	169 and 600	199 and 699
CHECKING ACCOUNT	UNUSED CHECKS ON HAND	
901-5138187391	102958	104799
902-5138189262	163400	164899
905-5138189432	14284	14599
908-152695462	1428	1499
909-5138190163	1140	1299
ACH/EFS-513820118	No checks	No checks

SIGNED AND WITNESSED:

OUTGOING CLERK

Matthew M. White on behalf of
Clerk John T. Frey

DATE 1/3/2024

INCOMING CLERK

C. Falson

DATE 1/3/2024

WITNESS:

AUDITOR

Matthew J. Jaramila

DATE

1/3/2024