

**WILLIAMSBURG/JAMES CITY COUNTY
CIRCUIT COURT CLERK'S OFFICE**

AGREED-UPON PROCEDURES

March 31, 2021

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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 sufficiency of the accounting records of the Williamsburg/James City County Circuit Court Clerk's Office for the period April 1, 2020, through March 31, 2021. The Williamsburg/James City County Circuit Court Clerk's Office is responsible for the sufficiency of the accounting records.

The Williamsburg/James City County Circuit Court Clerk's Office and the Auditor of Public Accounts of the Commonwealth of Virginia have agreed to and acknowledged that the procedures listed below 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, 2021, deadline for calendar year 2020 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 Jennifer Bryant, Deputy Clerk, and Gretchen DiFilippo, 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, 2021; 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: Four accounts have negative balances totaling \$7.21.

Description obtained from Mona Foley, of the City of Williamsburg and James City County, Virginia: The accounts are always a few dollars or cents either in the positive or negative direction based on the overall activity in the account within a given day.

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

Results: Accountant noted that there was no activity in accounts 402, 995 and 999, therefore, no procedures were performed.

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

Results: See Attachment 1 for the results of this procedure.

- e. Verified that balances of state and local revenues on hand at March 31, 2021, were disbursed by April 15, 2021, to the State and Local Treasurers.

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

APA Ref. 6-4 Access Security

1. Accountant obtained a user access report from the Circuit Court Clerk for all of the following automated system used by the Clerk: case management system (CCMS), records management system (RMS) and case imaging system (CIS).
2. Accountant obtained a description from management regarding the control, access, and security over user access to the automated systems noted above.

Description obtained from Mona A. Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Clerk completes an online form, which requires the Clerk's personal identification number to access, for all new hires or current employees that require access to the FAS or CMS in order to fulfill duties of their employment. The form is then routed to the State, who finalizes and ultimately grants individuals access to the FAS and CMS systems in Virginia. When a user no longer requires access to the FAS and CMS systems, the Clerk, who is the only individual with authorization to do so, revokes access as soon as notice is received from an employee. With regard to the RMS and CIS, the Clerk grants and revokes access as needed. The office is still using the application E-Access. The Clerk now controls access through the application to all of the programs (FAS/CMS/RMS/CIS/Network/All Supreme Court Applications). The Clerk or his/her designee sets up and deletes user(s) as needed. For the Williamsburg/James City County Circuit Court Clerk's Office, Mona (Clerk) is the only one who sets up or deletes users in E-Access.

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 Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The access for individuals listed who are employees of the Clerk's Office are appropriate and reasonable.

APA Ref. 6-4 Access Security (Continued)

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 Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: A log-in is required for OCRA and access is limited to government officials, government employees, and attorneys. Log-ins are only granted upon submission of a notarized agreement which should also include the user's signature and an attorney signature. Members of the general public can be granted access too, via SRA after submission of a notarized agreement and payment of related fees.

5. Accountant obtained a list of terminated employees for the period of April 1, 2020, through March 31, 2021, and supporting documentation to verify the employee's access was deleted from the system timely.

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, 2021. 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 one such case reported within these sections. Per inquiry of Gretchen Difilippo, Master Deputy Clerk of the City of Williamsburg and James City County, Virginia, this case has a mismatch date due to the individual being on a first offender's status and having trouble providing the correct information. This will correct itself in the system per Gretchen.

2. Accountant inquired of management regarding the use of the optional Time to Pay (TTP) feature. Per inquiry of Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia, the Court does utilize the Time to Pay (TTP) feature. No additional procedures deemed necessary.

3. Accountant obtained the Concluded Cases without FAS Receivable Report (CR32) for March 2021. If guilty cases are noted, accountant performed the following:
 - a. Selected a sample of those cases, other than those identified as master or sub-accounts.
 - b. Obtained the Clerk's description of the reason the CCMS case did not have a corresponding receivable account in FAS.

Results: Accountant noted 13 concluded cases without a FAS receivable and selected a sample of 3 for testing. Per inquiry of Gretchen Difilippo, Master Deputy Clerk of the City of Williamsburg and James City County, Virginia, the three cases were a result of each being a bond appeal and there are no court charges on bond appeals.

4. Accountant inquired of management as to whether the Clerk is using a private vendor system for financial accounting and/or case management.

Per inquiry of Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia, the Court does not use a private vendor system for financial accounting and/or case management. No additional procedures deemed necessary.

APA Ref. 6-5 Accounts Receivable (Continued)

5. Accountant inquired of management as to whether the Clerk is using the Department of Taxation's Integrated Revenue Management System (IRMS) for Setoff Debt Collections. If the system is used:
 - a. Obtained a user access report that lists all certified staff who are able to log on with an active password and determined whether all staff, who are currently certified, can log in with an active password.
 - b. Obtained the General Ledger Report (BR29) as of March 31, 2021, and verified that there is financial activity in FAS account 405 (TSO Collections).
 - c. Requested the Clerk to log into IRMS and provide the system generated year-to-date IRMS statistical report for the period of April 1, 2020, through March 31, 2021.
 - d. Obtained from the Clerk the IRMS year-to-date statistical report for the period April 1, 2020, through March 31, 2021.
 - d. If any defaults are noted, obtain the Clerk's explanation.

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

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

6. Accountant inquired of management as to whether 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, 2020, through March 31, 2021.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Circuit Court utilized the services of Virginia Department of Taxation for collection of delinquent accounts for the period from April 1, 2020, through March 31, 2021. Accountant noted that a private agent was not used, therefore no additional procedures are necessary.

APA Ref. 6-6 Banking

1. Accountant obtained detailed account information for all banks used by the Clerk from the Circuit Court Clerk and are compared to the most recent qualified depository listing maintained by the Virginia Department of the Treasury pursuant to The Virginia Security for Public Deposits Act.

Accountant noted that the Clerk banks exclusively with TowneBank and Old Point National Bank, which are both qualified depositories per the January 2021 listing maintained by the Virginia Department of the Treasury.

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

2. Accountant performed a search for the bank accounts noted above using the Virginia Department of Treasury SPDA Public Fund Accounts lookup tool:

<https://spda.trs.virginia.gov/quarterlysearch.aspx>

Results: Accountant noted that two out of three were present in the search and thus identified as Public Funds. Accountant noted one account out of the three was not reported as public. Per inquiry of Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia, 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 of the City of Williamsburg and James City County, Virginia. However, the funds that pass through the account belong to the trustee of the related trust fund. Additionally, the account has a zero balance as of March 31, 2021.

APA Ref. 6-6 Banking (Continued)

3. Accountant selected the October 2020 and March 2021 bank reconciliations for the TowneBank Operating account, the January 2021 and March 2021 for TowneBank Investment and Old Point investment accounts, and the September 2020 and March 2021 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, 2021 (March 2021 bank reconciliation only).

Description: For the TowneBank operating, TowneBank Investment, and Old Point investment accounts Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia stated that there was a difference between the ending balance for accounts as of March 31, 2021, and the system balance. Per Mona, the difference is due to the system balance on the bank reconciliation including deposits and transit and checks written from March 31, 2021, to April 2, 2021. The system balance on the reconciliation pulls the balance of the day the reconciliation is prepared. As a result, the system balance for the March 31, 2021, reconciliation is going to pull the balance as of April 2, 2021, and the BR29 will show the balance as of March 31, 2021. Accountant notes this is consistent with the reconciliation for the October 2020 and January 2021 reconciliations that were tested.

- d. The deposits in transit were deposited within one to three business days per the subsequent bank statement.
- e. Obtained a description from management regarding the propriety of other reconciling items and the status of their resolution.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The reconciling item on the March 2021 TowneBank investment account is due to the certification of deposit located in that account. Per Mona, there were two reconciling items on the TowneBank operating account due to a \$2 posting error and credit cards processed by Simple File. These were the only other reconciling items noted on the reconciliations selected.

- f. The bank account was reconciled by the 15th of the following month.
- g. The reconciliation was reviewed and approved by the Clerk.

Results: We found no exceptions as a result of these procedures performed, except as noted above.

4. Perform an unscheduled cash count of the Clerk’s change fund during fieldwork.

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

5. Obtain the General Ledger Report (BR29) as of March 31, 2021. Scan the activity and balances in Account 402, Unspecified Funds, to determine if there any adjustments present that were provided by the Department of Judicial Services, OES, in order to assist the Clerk with reconciling the monthly bank account. 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 OEA 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, 2020, through March 31, 2021, 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.
 - b. Obtained the Daily Report Cover Sheet section of (BR02) and determined whether it is signed by the Clerk and/or other assigned supervisory personnel.
 - c. For any days with differences between the receipts gross total and the deposit amount, determined if the correcting journal voucher(s) was supported by documentation, performed correctly, and recorded on step 5 of the Cash Reconciliation Worksheet section of the BR02.
 - d. If the difference is the result of a voided receipt, determined whether all copies of the receipt were retained.
 - e. If a separate financial system is used to receipt taxes and fees, determine that the days' collections were entered into FAS.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: There is no separate financial system used to receipt taxes and fees.

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

2. Accountant randomly selected 6 out of a total population of 43 voided receipts from the period April 1, 2020, through March 31, 2021, and obtained the month end journal voucher summary (Journal Voucher Report BR40) and tested voided receipts as follows:
 - a. Determined if the Journal voucher was supported by documentation, performed correctly, and properly recorded on the Cash Reconciliation Worksheet section of the BR02.
 - b. Determined whether all copies of the receipt were retained.

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

3. Accountant obtained the General Ledger Fiscal Year-to-Date Report (BR-29) as of March 31, 2021, and if activity existed in the Account 411 Cash Over/Short, we obtained explanation from management regarding the nature of the activity.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: Activity is the result of drawer change errors.

APA Ref. 6-8 Non-Reverting Funds

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

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: 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.

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

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Clerk's Office follows James City County's procurement policy and utilizes the County's procurement office.

APA Ref. 6-8 Non-Reverting Funds (Continued)

3. Accountant obtained the month-end Disbursement Register report (BR41) for each month during the period of April 1, 2020, through March 31, 2021. Accountant selected a haphazard sample of 5 out of a population of 33 disbursements and tested as follows:
 - a. Obtained a description from management as to whether the disbursement was in accordance with § 17.1-276 of the Code of Virginia.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The disbursements were made in accordance with § 17.1-276 of the Code of Virginia.

- b. Disbursement 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, 2020, through March 31, 2021, to determine if any funds were disbursed to employees.

Accountant noted that there were no non-reverting funds disbursed to employees; therefore, no further procedures were performed.

APA Ref. 6-9 Disbursements

1. Accountant obtained the month-end Disbursement Register Report (BR41) for each month. Accountant selected a haphazard sample of 22 disbursements (large population) and tested as follows:
 - a. The disbursement was coded to the proper account.
 - b. The disbursement was supported by proper documentation and appropriate procedures (case paper, transmittal).
 - c. Inquired of management whether the Clerk's office issues manual checks.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Clerk's office only issues manual checks for the payout of trust funds to the appropriate recipient.

Accountant noted that there were no manual checks issued during the period from April 1, 2020, through March 31, 2021, therefore, no procedures were performed.

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

2. Accountant randomly selected 3 monthly remittances of Sheriff's Services Fees, Account 234, to the local Treasurer from the period April 1, 2020, through March 31, 2021, and determined by obtaining subsequent disbursement documentation that the fees were remitted within the first 10 days of the month.

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

APA Ref. 6-10 Manual Receipts

1. Accountant obtained a description from management of security over unused manual receipts and the adequacy of supervisory review of manual receipts.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: Manual receipts are carbon copied: the white copy is given to the customer of the Court, the pink copy is attached to the daily report when it is entered into FAS, and the yellow copy is maintained in the "plain receipts" journal. All manual receipts are reviewed by the Clerk for completeness and accuracy and are then entered into the daily report once FAS is operational again.

APA Ref. 6-10 Manual Receipts (Continued)

Accountant obtained the “plain receipts” journal/register from the Clerk and noted that there were 8 manual receipts for the period from April 1, 2020, through March 31, 2021.

2. Accountant haphazardly selected a sample of 2 manual receipts out of a population of 8 for the period from April 1, 2020, through March 31, 2021, and tested as follows:
 - a. Traced to subsequent entry in FAS and determined whether entry agreed to the manual receipt (§19.2-360 of the Code of Virginia).
 - b. Determined the receipt was entered no later than the next business day.

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, 2020, through March 31, 2021, and using the FAS Manual Appendix C, Civil Actions section for reference, tested the following:
 - a. State taxes and fees were assessed and collected.
 - b. Clerk’s fees were assessed and collected.
 - c. Specific fund and local fees were assessed and collected, as applicable.

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

APA Ref. 6-12 Criminal

1. Accountant obtained the criminal caseload from the clerk for the period from April 1, 2020, through March 31, 2021, noting a total of 404 cases with guilty findings. Based on sampling guidelines per the APA Specifications, a random sample of 20 for the population of 1 to 1,000 was selected. Using the FAS Manual, Appendix C, Criminal Cases and accountant tested as follows:
 - a. Penalties, fees, other costs and restitutions were assessed and entered into FAS.
 - b. For cases not paid in full, unpaid amounts were entered into the Judgment Docket.
 - c. For cases paid in full, a satisfied judgement was entered into the Judgment Docket.
 - d. If time to pay is granted, the DC-20 establishing due date was completed and signed by the defendant.
 - e. If a deferred payment plan was set up, the due date was entered in FAS.
 - f. If a partial payment plan was set up, all applicable fields were properly 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, 2020, through March 31, 2021, and selected a random sample of 5 out of a population of 30 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.

APA Ref. 6-12 Criminal (Continued)

3. Accountant obtained a listing of all criminal juries commenced during the period from April 1, 2020, through March 31, 2021, and selected 1 case out of a total population of 1 to test that defendants were assessed jury costs, FAS Account 181.

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

APA Ref. 6-13 Deeds/Land Records

1. Accountant selected a haphazard sample of 22 out of the large population of deeds / land records recorded during the period from April 1, 2020, through March 31, 2021, 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 or the consideration paid.
 - d. Clerk's fees for recording, indexing, and plat fees were charged and collected.
 - e. Fees for transferring land were assessed and collected.

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

2. Inquire of management to determine whether the Clerk uses a financial system for the receipt of taxes and fees on Deeds separate from the Financial Accounting System (FAS).

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Clerk does not use a financial system for the receipts of taxes and fees on Deeds separate from FAS. Therefore, no test work was necessary or performed.

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, 2020, through March 31, 2021, 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.

APA Ref. 6-14 Wills and Administrations (Continued)

- f. Inquire of management that additional taxes, were calculated, billed, and receipted on final inventories in accordance with §58.1-1717 of the Code of Virginia.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: When final inventories are required and there are additional probate taxes, these are assessed appropriately in accordance with §58.1-1717 of the Code of Virginia.

- g. Inquire of management whether the Clerk uses a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS).

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Clerk does not use a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS).

APA Ref. 6-15 Liabilities

- 1. Using the March 2021 Liabilities Index (BR08) report, accountant selected a total haphazard sample of 7 items from among the small population 5XX series (excluding Account 511 Trust Funds) and tested the following:

- a. Inquired of management regarding the status of the accounts sampled and whether the Clerk was justified in holding the funds based on approved court orders, established retention requirements, or other special circumstances.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: 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 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 Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: No items were required to be invested by the Clerk's Office.

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

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

- 2. Accountant obtained the March 31, 2021, Individual Account Status Report (BU06) and inquired of management as to the reason for any accounts listed as appeals, credit balances, sum uncertain restitution, or accounts under review. For accounts listed, accountant obtained a description from management of any corrective action being taken.

Results: Accountant noted one such account that was sum uncertain restitution.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: Because the company that the individual owed the restitution to went out of business, the Circuit Court had to put the amount as uncertain to zero out the account. The amount will roll off the report over the next two years.

Note: No appealed cases were listed. Therefore, no additional procedures were performed.

APA Ref. 6-15 Liabilities (Continued)

3. Accountant obtained the June 30, 2020, Property Unclaimed over One Year Report (BR16) and the Clerk's Unclaimed Property Report submitted to the Division of Unclaimed Property and performed the following:
 - a. Compared the reports and selected for testing those accounts and outstanding disbursements listed (excluding restitution - disb code 'R') on the BR16 that was not escheated or outstanding disbursement.
 - b. Obtained explanation from management regarding the reasons for not escheating these accounts or outstanding disbursements based on court order, established retention requirement, pending case (future court date assigned) or other special circumstances.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: There are three accounts on the Property Unclaimed as of June 30, 2020, that are not restitutions and were not reported to the state as unclaimed property. The accounts are criminal or civil bonds and the Clerk cannot do anything until the trial and sentencing has occurred. As of the report date, the trial had not occurred and sentencing orders had not been received by the Circuit Court's office. They are justified as to not sending to unclaimed property because they do not have a court order.

4. Accountant obtained the June 30, 2020, Property Unclaimed over One Year Report (BR16) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and performed the following:
 - a. Compared the reports and select for testing those outstanding restitution disbursements on the BR16 that were not escheated.
 - b. Obtained documentation supporting that they were reissued to the victim.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The account is already settled and Mona is working with the state to try to get the account off of the unclaimed property liability account as of June 30, 2020.

5. Obtain the June 30, 2020, Liabilities Index (BR08) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and performed the following:
 - a. Compared the restitution accounts (Account 517) with balances listed on the BR08 report to the Unclaimed Restitution Report and selected a sample of those accounts not escheated.
 - b. Obtained documentation to support that funds were disbursed (Note: If they were not disbursed and funds have been held over one year, the Clerk is not justified in holding the funds).

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

APA Ref. 6-16 Trust Funds

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

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Court has not ordered a financial institution to act as the General Receiver. The Clerk of Court's Office acts as the General Receiver.

APA Ref. 6-16 Trust Funds (Continued)

2. Accountant obtained the Trust Fund Annual Report filed during the period from April 1, 2020, through March 31, 2021, and determined the following:

- a. Ensure the Annual Report is available to the public via hardcopy Trust Fund Order Book or digital format.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: 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.

- b. Determine the Clerk filed the Annual Report with the Chief judge by the October 1st deadline.

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

- 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.

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

- 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.

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

- e. Inquire of management as to whether the Annual Report conforms to §8.01-600 (G) of the Code of Virginia.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The Annual Report conforms to §8.01-600 (G) of the Code of Virginia.

- f. Determine 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, determine 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 one account that was past due and per Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia, the funds were still being held because the individual could not get his driver's license due to the DMV being impacted by the COVID-19 pandemic. Per Mona, they cannot release the funds until a court order was issued, and a court order could not be issued until the individual was able to provide his driver's license showing that he had turned 18. Accountant notes that the order to release the funds was issued on December 9, 2020, and the funds were paid out thereafter.

- h. Accountant selected a haphazard sample of 2 out of a population of 12 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. Clerk fees were deducted.
- iv. Funds were invested within 60 days of receipt (Section §8.01-600 (F) of the Code of Virginia).

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

APA Ref. 6-16 Trust Funds (Continued)

- v. Inquire of management as to whether the account is being held pursuant to Section §8.01-600 of the Code of Virginia.

Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: The accounts are being held pursuant to Section §8.01-600 of the Code of Virginia.

- i. Accountant selected a haphazard sample of 2 out of a population of 18 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 results of these procedures.

- j. Select a random sample of individual accounts disbursed during the period of April 1, 2020, through March 31, 2021, 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 proper 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 (Section §8.01-600 (F) of the Code of Virginia).

Results: Accountant noted no such disbursements, therefore, procedure was not performed.

- 3. 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 Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia: 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.

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

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 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, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia
June 1, 2021

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
VIRGINIA CIRCUIT COURT
AGREED-UPON PROCEDURES**

March 31, 2021

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

Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
<i>100 Series - State Revenues</i>					
001	INT CRIM CHILD FUND	3,250.17	3,731.91	-13%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
002	SEX TRAFFICKING FUND	200.00	-	0%	N/A - % variance is not over scope.
035	VOF FEE	68,510.00	19,425.00	253%	The increase is due to a multi-million dollar real estate sale.
036	DEED PROCESSING FEE	378,260.00	306,200.00	24%	The increase is due to a multi-million dollar real estate sale.
037	WILLS & ADMIN.	62,805.35	53,292.29	18%	The increase is due to more activity in the current year than the prior year.
038	DEEDS OF CONV.	446,800.50	369,526.75	21%	The increase is due to a multi-million dollar real estate sale.
039	DEEDS & CONTRACTS	5,770,114.64	4,074,885.56	42%	The increase is due to a multi-million dollar real estate sale.
040	WRIT TAX - CIVIL	3,285.00	3,560.00	-8%	N/A - % variance is not over scope.
103	MARRIAGE LICENSE	9,640.00	9,480.00	2%	N/A - % variance is not over scope.
104	SP EXP-TAG/CWP	8,985.00	5,605.00	60%	The increase is due to more activity in the current year than the prior year.
106	TECHNOLOGY TRST FND	119,676.00	103,700.00	15%	The increase is due to more activity in the current year than the prior year.
107	DOAF	4,427.27	5,835.29	-24%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
109	STATE INTEREST	21,175.77	21,375.08	-1%	N/A - % variance is not over scope.

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
VIRGINIA CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2021**

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

Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
<i>100 Series - State Revenues (Continued)</i>					
110	FINES & FORFEITURES	17,669.80	27,644.24	-36%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
112	PROCESS FEE	-	25.77	-100%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
113	COMMONWEALTH COSTS	6,885.48	8,701.09	-21%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
119	COMWLTH ATTY FEE	30.00	95.27	-69%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
120	COURT APPT ATTY FEE	62,897.16	62,332.79	1%	N/A - % variance is not over scope.
121	FAILURE-TO-APPEAR FEES	35.00	35.00	0%	N/A - % variance is not over scope.
122	GUARDIAN AD LITEM	512.63	1,518.19	-66%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
VIRGINIA CIRCUIT COURT
AGREED-UPON PROCEDURES**

March 31, 2021

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

Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
<i>100 Series - State Revenues (Continued)</i>					
132	CICF	-	7,612.97	-100%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
123	LEGAL AID FEE	4,842.00	5,040.00	-4%	N/A - % variance is not over scope.
133	BLOOD TEST/DNA FEE	25.00	-	0%	N/A - % variance is not over scope.
137	TTP MANAGEMENT FEE	-	10.00	-100%	The decrease is due to a General District Court fee in the prior year.
140	DEJF/CVWF	-	7.00	-100%	The decrease is due to a fixed fee for misdemeanors that gets split with account 143.
143	CJAF	4.00	2.00	100%	The increase is due to a fixed fee for misdemeanors that gets split with account 140.
145	VSLF	85,178.50	31,447.50	171%	The increase is due to a multi-million dollar real estate sale and an increase in the fee from \$1.50 to \$3.50 effective 7/1/20.
147	INDIGENT ASSISTANCE	661.00	660.00	0%	N/A - % variance is not over scope.
157	VA BIRTH FATHER REGISTRY	550.00	500.00	10%	The increase is due to more activity in the current year than the prior year.
165	VSP E-SUMMONS	20.00	-	0%	N/A - % variance is not over scope.
170	COURT TECH FUND	3,610.00	3,790.00	-5%	N/A - % variance is not over scope.
181	JURY COST	80.74	1,011.00	-92%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
VIRGINIA CIRCUIT COURT
AGREED-UPON PROCEDURES
March 31, 2021**

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

Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
<i>200 Series - Local Revenues</i>					
192	MULTIPLE DUI FEE	199.15	235.85	-16%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
201	JAMES CITY COUNTY FINE/FORFT	107,308.90	183,546.51	-42%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
203	COMWLTH ATTY FEE	55.00	75.00	-27%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
206	SHERIFF FEES	3,671.00	5,082.00	-28%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
212	TRANSFER FEE	3,064.50	2,439.00	26%	The increase was due to a multi-million dollar estate sale.
213	COUNTY GRANTEE TAX	1,746,257.76	1,139,864.43	53%	The increase was due to a multi-million dollar estate sale.
214	CITY GRANTEE TAX	162,792.70	222,964.25	-27%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
215	CNTY WILLS & ADMIN	107.00	-	0%	The increase is due to more activity in the current year than the prior year.

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
VIRGINIA CIRCUIT COURT
AGREED-UPON PROCEDURES**

March 31, 2021

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

Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
200 Series - Local Revenues (Continued)					
217	CT APPT ATTY	469.93	240.88	95%	The increase is due to more activity in the current year than the prior year.
220	GRANTOR TAX	401,407.44	323,644.75	24%	The increase was due to a multi-million dollar estate sale.
222	LOCAL 2 TRANSFER	298.00	275.75	8%	N/A - % variance is not over scope.
223	LOCAL 2 GRANTOR TAX	45,393.31	45,882.00	-1%	N/A - % variance is not over scope.
228	CHCF	-	6.00	-100%	The amount in the prior year was for construction/renovation of the courthouse. In the prior year we were looking to renovate and the County attorney wanted us to start charging it so Mona sent a copy of the ordianances to the Office of the Executive Summary so they would add the code. Later on the County attorney decided they should not charge it so the Office of the Executive Summary did not charge them for the code in the current year.
229	JAMES CITY COUNT CHMF	1,102.00	642.36	72%	The increase is due to more activity in the current year than the prior year.
233	BLOOD TEST/DNA FEE	577.08	667.50	-14%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
234	JAIL ADMISSION FEE	2,827.70	7,250.00	-61%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
VIRGINIA CIRCUIT COURT
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March 31, 2021**

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

Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
200 Series - Local Revenues (Continued)					
236	DOCUMENT REPRODUCTION COSTS	7,887.05	13,044.25	-40%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
237	MISC - LOCAL COSTS	17,320.00	10,450.00	66%	The increase was due to an increase in filings for concealed weapons in the current year than the prior year.
241	E-SUMMONS FEE	610.00	630.00	-3%	N/A - % variance is not over scope.
242	JAMES CITY COUNTY INTEREST	4,276.86	4,120.95	4%	N/A - % variance is not over scope.
244	JAMES CITY COUNTY CHSF	3,418.85	2,848.48	20%	The increase is due to more activity in the current year than the prior year.
246	OTHER LOCAL COSTS	360.00	192.00	88%	The increase is due to more activity in the current year than the prior year.
250	WILLIAMSBURG CITY INTEREST	652.47	987.34	-34%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.
260	WILLIAMSBURG CITY FINE/FORFT	114,067.27	119,132.45	-4%	N/A - % variance is not over scope.
261	WILLIAMSBURG CITY COST	-	284.03	-100%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.

**CITY OF WILLIAMSBURG AND JAMES CITY COUNTY, VIRGINIA
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March 31, 2021

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Account Number	Description	2021 Total	2020 Total	Percent Difference	Description obtained from Mona Foley, Clerk of the Circuit Court of the City of Williamsburg and James City County, Virginia:
<i>200 Series - Local Revenues (Continued)</i>					
262	WILLIAMSBURG CITY ESUMMONS	200.00	-	0%	The increase is due to an E-summons fees for the City that they did not start charging until the end of August 2020, the Circuit Court started assessing the fee in September 2020 but did not receive any payments until 2021.
2X0	COMM E-SUMMONS	105.00	248.19	-58%	The decrease is due to the impacts of the Covid-19 pandemic resulting in the courts being closed due to shutdowns. Since unemployment increased during the pandemic the courts were waiving fees.