



C. GRAYSON MARKOWITZ  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PAGE

FOR THE PERIOD  
JULY 1, 2022 THROUGH JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

### **Monitor and Disburse Liabilities**

**Repeat:** No

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$3,224 in liabilities that he should have either paid or escheated. The Clerk should review all liabilities he is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

### **Properly Bill and Collect Probate Fees and Taxes**

**Repeat:** No

The Clerk does not properly assess and collect probate fees and taxes. In eight of 12 instruments tested (67%), the clerk miscoded qualification fees totaling \$240 in the financial system as state tax. In two transactions, the Clerk did not bill and collect a total of \$447 in fees and taxes. The Clerk should bill and collect fees and taxes in accordance with the Code of Virginia.

### **Establish Receivable Accounts Timely**

**Repeat:** Yes (first issued in 2022)

The Clerk and his staff did not establish receivable accounts timely in 14 of 38 cases tested (37%), resulting in potential losses to the Commonwealth of \$17,197 and to the locality of \$375. Since the Commonwealth recovers the costs of prosecution when defendants pay the costs assessed by the Clerk, the Clerk should establish receivable accounts as soon as possible after conviction.

The court's automated system provides reports, such as the Concluded Cases without Receivables Report, which assists the Clerk in identifying cases that do not have corresponding receivable accounts. The Clerk should request this report for the audit period, review the report, establish any needed accounts, and bill the defendants. Going forward, the Clerk should establish receivable accounts timely in all cases.

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 30, 2023

The Honorable C. Grayson Markowitz  
Clerk of the Circuit Court  
County of Page

Keith Weakley, Chairman  
County of Page

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Page

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any written corrective action plan to remediate these matters provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's corrective action plan and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

We discussed these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Clark Andrew Ritchie, Chief Judge  
Amity Moler, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

*CLERK'S OFFICE*  
**CIRCUIT COURT OF PAGE COUNTY**  
C. GRAYSON MARKOWITZ, CLERK  
116 SOUTH COURT STREET, SUITE A  
LURAY, VIRGINIA 22835

TAMMY S. NAUMAN, DEPUTY  
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(540) 743-4064  
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December 19, 2023

TERESA I. GREER, DEPUTY  
JONIE R. MEADOWS, DEPUTY  
LEAH P. GEORGE, DEPUTY

Staci A. Henshaw  
Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, VA 23219

Dear Ms. Henshaw:

I would like to address the areas of deficiency that were referred to in the audit report.

As we discussed with our Auditor during our "exit" interview, our case loads have tripled in size, we have court 3 ½ days a week with a full 4<sup>th</sup> day starting after Jan. 1, 2024, more jury trials added (potentially 3 per week) as before maybe 1 per year. Jury paperwork & calling jurors is very time consuming. We lost (3) criminal court clerks during this time frame and could not get anyone to accept the position (5 offered & declined). We also had one employee out on maternity leave. We are a public office as well, so we cannot always sit and focus on our work & process it in a timely manner with several distractions & interruptions. The loss of employees has caused more training to be done in our office which slows down the progress of workflow. Being a small office is difficult in itself, as one person may have to do 5 or more things at one time and when you add being short staffed to the mix, it is very overwhelming. We are doing the best we can and working to improve the progress of our workflow.

Liabilities not properly disbursed

We do not come up with a total of \$3,224 but \$3,207.82. As reported to our Auditor, \$166.84 was money that came from DOC a couple of times & we did not disburse because we did not know if anymore checks would be coming in & the amounts were small & one (1) was waiting on the Victim Witness Coordinator for an address. The total of \$590 was as follows: \$90 was escheated on time and \$500 was again, waiting for an address from the VWC. The total of \$500 was a civil file that was not given to the financial clerk to disburse. The previous civil clerk filed it in closed files (the same deputy clerk that deliberately sabotaged our office). The balance left of \$1,950.98 was inadvertently overlooked because restitution has been being processed on a regular basis. I (the financial clerk) take full responsibility for this oversight.

#### Establish Receivable Accounts timely

Being a very small office & the situation we have been in for the last year, this amount does not seem too bad. As far as potential losses, we don't know how you can conclude that figure but the State is always waiving interest for inmates & allowing community service hours in which the state never sees any of that money. At full staff, we could process our work in a timely manner but when 2 criminal court clerks leave, 1 leaving 3 months of work undone which had to be processed, training 2 new criminal court clerks to move forward plus trying to process 3 months of work left undone pulls the financial clerk away from her desk & work. We also had an employee to walk out, leaving some work unprocessed but having to pickup her work plus train a new employee to fill her spot. There are never enough hours in the day, but we have to try to get the daily work that has to be done out of the way & then when pulled away to help in other positions or train, something has to be left undone. Not only does the financial clerk take care of all financial responsibilities but also all responsibilities within the clerk's office itself. The receivable accounts are being processed & working towards getting files processed in a timelier manner. We have two (2) very good deputy clerks working criminal court & the workflow is being processed in a much timelier & efficient manner, which will help to establish receivable accounts timely.

#### Properly bill & collect probate fees & taxes

When the probate clerk was trained, she was told to use code 037 instead of 302 for qualification fees. The Auditor brought this to her attention, and she is using the correct code. We do bill & collect fees/taxes accordingly; however, the two (2) transactions in question, were an oversight. We are working diligently to ensure we are billing & collecting the fees/taxes accordingly.

The compensation board shows our office needing 2 additional employees. We asked for at least one (1) new employee when doing the budget but was denied. Page County Board of Supervisors are not going to fund a new position so we are doing the best we can with the number of staff to process the increased workload.

Sincerely,  
Signature On File

C. Grayson, Markowitz, Clerk