



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

FOR THE PERIOD
JULY 1, 2023 THROUGH JUNE 30, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

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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.

Establish Receivable Accounts Timely

Repeat: Yes (First issued 2022)

The Clerk and his staff did not establish receivable accounts timely for 13 of 26 cases tested (50%), resulting in a potential loss of \$17,968 to the Commonwealth and \$290 to the locality. Since the Commonwealth and locality recover the costs of prosecution when defendants pay the costs the Clerk assesses, 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 and establish any needed accounts, and bill the defendants. Going forward, the Clerk should review the report monthly and establish receivable accounts, as applicable.

Properly Manage System Access

Repeat: No

The Clerk did not properly manage access to the court's automated systems. We noted five of eight system users (63%) had access roles that do not align with their job responsibilities. Having individuals with inappropriate access could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated systems. The Clerk should review the current access levels and make revisions, as necessary. Going forward, the Clerk should review system access at least once a year to ensure the level of access of all system users is commensurate with their job duties.

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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

October 16, 2024

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

Keith Weakley, Chairman
County of Page

Audit Period: July 1, 2023, through June 30, 2024
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.

The Clerk has taken adequate corrective action with respect to the findings reported in the prior year that are not repeated 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

LH: clj

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

PAGE COUNTY CIRCUIT COURT

C. Grayson Markowitz, Clerk
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Missa Roo Mitchel, Deputy
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Staci A. Henshaw
Auditor of Public Accounts
101 North 14th St., 8th Floor
Richmond, Va. 23219

November 13, 2024

Ms. Henshaw

Page County Circuit Court has experienced a large volume of cases that must be processed. At this time, we have a limited staff but we have added more personnel to our financial department in order to process cases more efficiently. We should see a vast improvement on our next audit.

Your next concern is about giving inappropriate access to my staff. Because we are a small office and the staff do everything I feel it is advantageous to have the access that I have allowed. When talking to the auditor I suggested that there be a way to limit delete but also have the ability to still be able to access the different areas. I tried limiting the amount of people and it deleted their access. We must be able to do our job. If there is a way to do this let me know and I will be happy to accommodate for the next audit.

Sincerely


C. Grayson Markowitz, Clerk