



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

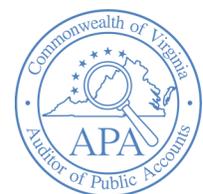
FOR THE PERIOD
JULY 1, 2024 THROUGH JUNE 30, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has 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 in 2022)

The Clerk and his staff did not establish receivable accounts timely in 13 of 37 (35%) cases tested, resulting in potential losses to the Commonwealth of \$27,861 and to the locality of \$460. 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 the report, establish any needed accounts, and bill the defendants. Going forward, the Clerk should establish receivable accounts timely in all cases.

Properly Manage System Access

Repeat: Yes (first issued in 2024)

The Clerk did not properly manage access to the court's automated systems. We noted four of eight (50%) system users 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.

Properly Assess and Collect Probate Fees and Taxes

Repeat: No

The Clerk does not properly assess and collect probate fees and taxes when recording wills. In four of ten (40%) estates tested, we noted the Clerk miscoded Clerk's fees totaling \$120 in the financial system as state tax. For another estate, the Clerk did not assess and collect a total of \$800 in taxes. The Clerk should properly assess and collect probate fees and taxes when recording estates, as required by the Code of Virginia.

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 10, 2025

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

Keith Weakley, Chairman
County of Page

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Page

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Page, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted matters involving internal control and its operation necessary to bring to the Clerk'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 the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH/clj

cc: The Honorable Kevin Black, Chief Judge
Amity Moler, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

Page County Circuit Court

116 South Court St, Suite A
Luray, Va. 22835
C. Grayson Markowitz, Clerk
540-743-4064

Staci A. Henshaw
c/o Stephanie Hope Serbia
MLIS, CFE
Audit Manager
Auditor of Public Accounts
101 North 14th St. 8th Floor
Richmond, Va 23219

November 21, 2025

Thank you for the opportunity to address these issues.

Establish Receivable Accounts Timely

Because the criminal case load has doubled over the past few years. We have found it necessary to hire a second financial person to provide the necessary level of work that I expect from my financial deputy. We have always been playing catch up in this department. I will hope in the future to have all receivable accounts processed in a timelier manner. Our auditor commented that our office had improved significantly.

Properly Manage System Access

This is an area of concern for me. I have a very small staff and they at different times do other duties in the office. If I delete them from doing the other jobs it does not allow them to work in other positions. This is an issue that I have not been able to solve. I will work on this and see in the future if its practical to reduce the availability of the other areas.

Properly Assess And Collect Probate Fees and Taxes

I have a brand new probate clerk and the auditor found an error in one of his probates. At this time the \$800.00 in question was addressed before the final accounting of the probate and the parties were notified. The other miscoding has also been corrected.

Thank You Sincerely,

Signature on File

C. Grayson Markowitz, Clerk of Court