



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

FOR THE PERIOD
JANUARY 1, 2021 THROUGH JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter 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: No

The Clerk and his staff did not establish receivable accounts timely in 19 of 47 cases tested (40%), resulting in potential losses to the Commonwealth of \$10,204 and to the locality of \$120. 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 assist 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

October 21, 2022

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

Keith Weakley, Chairman, At-Large
County of Page

Audit Period: January 1, 2021, through June 30, 2022
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 a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the previous audit.

We discussed this comment 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: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

PAGE COUNTY CIRCUIT COURT

C. Grayson Markowitz, Clerk
116 South Court Street, Suite A
Luray, Virginia 22835
1-540-743-4064

Missa Roo Kling, Deputy
Tammy S. Nauman, Deputy

Patti Temple Deputy
Amanda Lansbery Deputy

Kimberly Bailey, Deputy
Cassie Lowery, Deputy

Staci A. Henshaw, CPA
Auditor of Public Accounts
Commonwealth of Virginia


November 2, 2022

Ms. Henshaw,

I have reviewed the Auditors findings. We discussed these issues in the "exit" interview. Our case load has tripled in the last few years with having three days of court and the consideration of having a fourth day. We lost two criminal Deputies in the last year and are training 2 new young Deputies for the expanded court. I have directed my staff to take over other duties to alleviate some of the areas where we are short staffed. I will help with the duties in our financial department. I have instructed our bookkeeper to concentrate on her work and try not to get distracted by the public. Being a small office, the staff is called upon every day to help customers with their issues. We will try to meet all concerns that the APA has.

I appreciate the input of the Auditors. My office has six dedicated servants trying to meet all of your expectations. In the future we will focus on getting the files processed in a timelier manner.

Sincerely,



C. Grayson Markowitz, Clerk