



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

FOR THE PERIOD  
JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Properly Collect Taxes and Fees on Wills**

Repeat: No

The Clerk did not bill four estates for additional state and local probate taxes totaling \$1,154 after receiving the final inventories.

The Clerk should bill the estates noted above for the additional state and local probate taxes due based on the final inventories, and ensure that there is a procedure in place to calculate and assess additional taxes when final inventories are received in the future.

## –TABLE OF CONTENTS–

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	2



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 17, 2018

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

Morgan Phenix, Chairman  
County of Page

Audit Period: January 1, 2017 through December 31, 2017  
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 possibly lead to the loss of revenues or assets, or otherwise compromise 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 response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Clifford Lynwood Athey, Jr., 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  
Director, Admin and Public Records  
Department of Accounts

## Page County Circuit Court

116 South Court Street, Suite A  
Luray, Va. 22835

C. Grayson Markowitz, Clerk

Martha S. Mavredes, CPA  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Va. 23218

I received your letter concerning our audit from January 1, 2017 through December 31, 2017. Mrs. Williams informed us of billing issues with four estates which we corrected immediately.

We apologize for the oversight. The person doing probate has been doing it for about 25 years and her husband has fallen ill. For the last year she has worked here and had to balance her time taking care of her husband. She retired in March and I'm sure it was not intentional on her part.

Our office now has a new Probate Clerk and we will do everything possible not to make that mistake again. It is important that we keep our mistakes to a minimum and we always strive for perfection.

Sincerely,  
*C. Grayson Markowitz*, Clerk