



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

FOR THE PERIOD  
JULY 1, 2019 THROUGH DECEMBER 31, 2020

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 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.

### **Monitor and Disburse Restitution Timely**

Repeat: Yes (first issued in 2019 as Monitor and Disburse Liabilities)

The Clerk did not properly monitor and disburse restitution. For nine of 13 accounts tested (69%), the Clerk did not disburse restitution totaling \$4,457 timely. The Clerk should monitor and disburse restitution on an ongoing basis. If funds remain unclaimed, the Clerk should remit the funds to the Criminal Injuries Compensation Fund as required by the Code of Virginia.

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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

April 21, 2021

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

Morgen Phenix, Chairman  
County of Page

Audit Period: July 1, 2019, through December 31, 2020  
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 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 findings reported in the prior year that are not repeated in this letter.

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

SAH: clj

cc: The Honorable Clark A. 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  
Director, Admin and Public Records  
Department of Accounts

## PAGE COUNTY CIRCUIT COURT

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

Audrey V. Jenkins, Deputy  
Tammy S. Nauman, Deputy

Kimberly Bailey, Deputy  
Tasha N. Cave, Deputy

Staci A. Henshaw  
Auditor of Public Accounts  
Commonwealth of Virginia  
101 North 14<sup>th</sup> St., 8<sup>th</sup> Floor  
Richmond, Va. 23219

May25,2021

Ms. Henshaw,

I have reviewed the current findings of Ms. Williams. I miss understood the amount that was in question. I have had a discussion with my financial Deputy and informed her that in the future that all disbursements will be made within 30 days. I was not aware of the time that the funds have been held and talking with Ms. Williams realized the importance of timely distribution.

This leaves a total of \$4,158.19 of restitution that has been disbursed at this time. I will periodically review restitution with my financial Deputy to make sure in the future that restitution be made in a timelier manner. I believe it is very important to give the victims their monies as soon as possible and when these funds remain unclaimed we will remit them to the Criminal Injuries Compensation Fund.

Sincerely,

  
C. Grayson Markowitz, Clerk  
Page County Circuit Court