



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

FOR THE PERIOD  
JANUARY 1, 2018 THROUGH JUNE 30, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## COMMENTS TO MANAGEMENT

We noted the following matters 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.

### **Prepare Court Orders Timely**

**Repeat:** No

The Clerk did not prepare and enter court orders timely. In 22 of 28 criminal cases tested, the final sentencing orders had not been prepared as required. The Circuit Court Clerk's Criminal Manual states the function of a court order is to record what transpired in court and to memorialize the court's disposition. Court orders should be prepared and entered in a timely manner to ensure the proceedings of the court are properly recorded and available for review. These sentencing orders must also be forwarded timely to the Virginia Criminal Sentencing Commission, the Compensation Board, and to the Department of Corrections when defendants receive prison sentences.

The Clerk and his staff should prepare the specific orders noted above and should establish a system to ensure the final sentencing orders are prepared timely and forwarded to the appropriate Commonwealth agencies.

### **Properly Utilize Financial Reports**

**Repeat:** No

The Clerk and his staff do not properly use available system reports to ensure all needed receivable accounts are established. The Commonwealth recovers the costs of prosecution when defendants pay the costs assessed by the Clerk. Upon conviction, the Clerk establishes a receivable account for the defendant. Using the system provided Concluded Cases without Receivables Report ensures the Clerk has established all appropriate accounts.

The Clerk should request the reports that were not reviewed during this audit period, review and establish any needed accounts, bill the defendants, and implement procedures to ensure these reports are used on a monthly basis.

### **Monitor and Disburse Liabilities**

**Repeat:** No

The Clerk does not properly monitor and disburse liabilities. In 14 of 30 accounts tested, the Clerk did not disburse \$10,030 in restitution. The Clerk should monitor and disburse liabilities on an ongoing basis. If funds remain unclaimed, the Clerk should remit the funds to the Victims' Fund as required by the Code of Virginia.

**Publicly Post Payment Plan Policy****Repeat:** No

The Clerk has not posted an updated official payment plan policy in the Clerk's office or on the court's website, as required by § 19.2-354 of the Code of Virginia. Posting this information ensures that defendants are aware of the court's payment plan policies and aids in maximizing collection efforts. The Clerk should update and post the court's approved payment plan policy in accordance with the Code of Virginia.

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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 9, 2019

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

Morgen Phenix, Chairman  
County of Page

Audit Period: January 1, 2018 through June 30, 2019  
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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is 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.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Bruce D. Albertson, 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

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

October 18, 2019

I received your letter concerning our audit from January 1, 2018 through June 30, 2019. Mrs. Williams informed us of financial deficiencies in our office. I would like to address these problem areas.

1. Prepare Court Orders Timely

We understand the importance of timely court orders. In January 2018 the Supreme Court had several Judge vacancies in the 26 Judicial Circuit. This left us without a sitting Judge that was here on a regular basis. I scrambled for almost one year to have a Judge sit in our court. Most of the time it was a different Judge each week. With that said we were always mailing Orders to different Judges. Now were back to normal and I even have a part time Deputy processing orders on a regular basis. Hope this resolves the problem.

2. Properly Utilize Financial Reports

Reports were ordered and checked as of the date costs were figured. Due to short staffing and a small office our financial Deputy has been pulled away for other duties. This also is being resolved. The Supreme Court just gave us a new Deputy for our office. This individual will allow our office to have two financial Deputies for our office.

3. Monitor and Disburse Liabilities

As with the other we now have a new financial back up. At this time all Restitution has been distributed to the victims and other concerns.

4. Publicly Post Payment Plan Policy

This also is an over site and has been corrected. The Order was signed by Judge Ritchie as of October 7<sup>th</sup> and has been processed and posted in our office.

Sincerely,  
*C. Grayson Markowitz*, Clerk