



CHARLES VIC MASON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF KING GEORGE

FOR THE PERIOD  
JULY 1, 2022 THROUGH SEPTEMBER 30, 2023

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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

### **Report Unpaid Court Debt to the Department of Taxation Tax Set-Off Program**

**Repeat:** Yes (first issued in 2008)

For the past 14 years, the Clerk has not reported unpaid Court debt to the Virginia Department of Taxation (Taxation) under the Tax Set-Off Program. Beginning in 2006, Taxation converted this program from a manual process to an automated process, and neither the Clerk nor any of the court staff have taken the actions necessary to use the automated system.

Section 58.1-521 of the Code of Virginia requires that all Courts use the Tax Set-Off Program to collect unpaid fines and costs. Both the Supreme Court of Virginia and Taxation have developed processes for accessing the automated system.

The Clerk should take immediate corrective action that will allow him and his staff to participate in Taxation's Tax Set-Off Program and make every effort to assist in the collection of fees, fines, and other costs on behalf of the local government and the Commonwealth of Virginia. Lack of participation greatly undermines the Court's ability to collect unpaid fees, fines, and other costs, and results in a loss of revenues to both the local government and the Commonwealth 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

December 4, 2023

The Honorable Charles Vic Mason  
Clerk of the Circuit Court  
County of King George

Richard Granger, Board Chairman  
County of King George

Audit Period: July 1, 2022 through September 30, 2023  
Court System: County of King George

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 written corrective action plan to remediate this matter 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 or not it adequately addresses the issues in 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 report.

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

LJH:vks

cc: The Honorable Michael E. Levy, Chief Judge  
The Honorable Jessica Mattingly, Clerk  
Christopher Miller, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

# King George County, Virginia

JESSICA M. MATTINGLY, CLERK

PHONE: 540-775-3322



*Clerk's Office*

KING GEORGE COUNTY CIRCUIT COURT  
9483 Kings Highway, Suite 3  
King George, Virginia 22485

February 26, 2024

Staci A. Henshaw  
Auditor of Public Accounts  
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Richmond, VA 23219  
c/o [stephanie.serbia@apa.virginia.gov](mailto:stephanie.serbia@apa.virginia.gov)

In Re: Audit Report

Dear Ms. Henshaw,

This letter is in response to the draft copy of the audit report dated December 4, 2023. The following is my corrective action plan regarding reporting unpaid court debt to the Department of Taxation Tax Set-Off Program.

### **Corrective Action Plan**

1. Training was already requested and accounts have been created through the Virginia Department of Taxation's (TAX) IRMS/EESMC training program for myself and two deputy clerks.
2. We are currently completing the online training courses through the Virginia Learning Center and hope to have them all completed within the next couple weeks.
3. Once training is completed, we will submit the IRMS Authorization Request Form to obtain access to the IRMS and/or EESMC system.
4. Once the TAX's Security Group verifies our training has been completed, activates our access and emails us our login information and instructions, we will promptly start participating in Taxation's Tax Set-Off Program.

Please let me know if you need any further information or have any further questions.

Sincerely,  
**Signature On File**

Jessica M. Mattingly, Clerk