

**COUNTY OF WILLIAMSBURG MAGISTRATE COURT  
KINGSTREE, SOUTH CAROLINA**

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**State Auditor's Report  
April 30, 2006**



**COUNTY OF WILLIAMSBURG MAGISTRATE COURT  
KINGSTREE, SOUTH CAROLINA**

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*State of South Carolina*



*Office of the State Auditor*

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DEPUTY STATE AUDITOR

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December 1, 2006

The Honorable Mark Sanford, Governor  
State of South Carolina  
Columbia, South Carolina

The Honorable Cynthia Williams, Chief Magistrate  
Williamsburg County  
Kingstree, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Williamsburg County Magistrate's Office for the period May 1, 2005 through April 30, 2006, was issued by Cline Brandt Kochenower & Co., P.A., Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard H. Gilbert, Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor

RHGjr/trb

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor  
Office of the State Auditor  
Columbia, South Carolina

We have performed the procedures described below which were agreed to by the South Carolina Office of the State Auditor solely to assist these users in evaluating the performance of the County of Williamsburg Magistrate Court System and to assist the South Carolina Office of the State Auditor in complying with the 2005 - 2006 General Appropriations Act (H. 3716) Section 72.86. Cynthia Williams, Chief Magistrate for the County of Williamsburg is responsible for compliance with the requirements for the Magistrate Court reporting and the South Carolina Office of the State Auditor is responsible for compliance with the requirements of the 2005 - 2006 General Appropriations Act (H. 3716) Section 72.86. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**1. TIMELY REPORTING BY THE MAGISTRATE**

- We researched South Carolina Code of Laws Section 14-17-750 to determine the definition of timely reporting with respect to the Magistrate's responsibility for reporting fines, fees and assessments to the County Treasurer.
- We inquired of the South Carolina Judicial Department to determine their requirements for both the manner in which partial pay fines and fees are to be allocated and the timing of the report and remittance submissions by the Clerk and the Treasurer.
- We inquired of the Magistrate and County Treasurer to gain an understanding of their policy for ensuring timely reporting and to determine how the treasurer specifically documents timeliness.
- We inspected documentation, including the Magistrate Remittance Forms or equivalents for the months of May 1, 2005 through April 30, 2006 to determine if the Magistrate submitted the reports to the County Treasurer in accordance with the law.

Our finding is reported under "TIMELY REPORTING BY THE MAGISTRATE" in the Accountants' Comments section of this report.

## **2. TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY**

- We traced each month's reporting by the Magistrate to the County Treasurer's Office and to the County's general ledger accounts for the assessments (Sections 14-1-207(A), (B) and (D)) and victim's assistance surcharge (Section 14-1-211) for the period May 1, 2005 to April 30, 2006.
- We compared the amounts reported on the Magistrate Remittance Forms or equivalents to the Magistrate's software system-generated report summaries for three judgmentally determined test months. We tested the system-generated reports for compliance with various laws including Section 35.11 of the General Appropriations Act for the fiscal year 2005 – 2006 and with South Carolina Judicial Department training instructions and interpretations.
- We judgmentally selected and compared individual fine and assessment amounts recorded in the Magistrate's software system-generated detail reports to the Judicial Department guidelines' range for the offense code to see if the fine and assessment were within the minimum and maximum range.

Our findings are reported under "TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY" in the Accountants' Comments section of this report.

## **3. PROPER VICTIM'S ASSISTANCE FUNDS ACCOUNTING**

- We inquired as to the format determined by County council and local policy for record keeping as it relates to fines and assessments in accordance with Section 14-1-207(E)(4).
- We compared the fiscal year-ended June 30, 2005 audited Victims' Rights Fund fund balance with all adjustments to the fund balance shown in the Schedule of Fines, Assessments and Surcharges on Exhibit C-3 of the audited financial statement and to the beginning fund balance as adjusted in that fund for fiscal year 2005.
- We judgmentally selected a sample of Victim's Rights Fund reimbursable expenditures and verified that these expenditures were in compliance with Section 14-1-207(E) and Section 14-1-211(B).

We found no exceptions as a result of the procedures.

#### **4. TIMELY ACCURATE REPORTING TO THE STATE TREASURER**

- We vouched the amounts reported in the South Carolina State Treasurer's Revenue Remittance Forms to Magistrate Remittance Forms or equivalents for the period May 1, 2005 to April 30, 2006.
- We scanned the South Carolina State Treasurer's Revenue Remittance Forms for timely filing in accordance with Section 14-1-207(B).
- We traced amounts recorded in the County's financial statement Schedule of Fines, Assessments and Surcharges on Exhibit C-3 of the year ended June 30, 2005 report related to fines and assessments revenues reporting in accordance with Section 14-1-207(E) to supporting schedules used in the audit to comply with Section 14-1-207(E).
- We traced and agreed amounts in the supporting schedules to the Magistrate Remittance Forms or South Carolina State Treasurer's Revenue Remittance Forms.

Our findings are reported under "TIMELY ACCURATE REPORTING TO THE STATE TREASURER" in the Accountants' Comments section of this report.

We were not engaged to, and did not conduct an audit the objective of which would be the expression of an opinion on compliance with the collection and distribution of court generated revenue at any level of court for the twelve months ended April 30, 2006 and, furthermore, we were not engaged to express an opinion on the effectiveness of the internal controls over compliance with the laws, rules and regulations described in paragraph one and the procedures of this report. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Office of the State Auditor, Chairmen of the House Ways & Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, State Treasurer, Office of Victim Assistance, Chief Justice and the Governor and is not intended to be and should not be used by anyone other than these specified parties.

August 31, 2006

**ACCOUNTANTS' COMMENTS**

**COUNTY OF WILLIAMSBURG MAGISTRATE COURT**  
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**SECTION A - MATERIAL WEAKNESSES AND/OR VIOLATIONS OF STATE LAWS,  
RULES OR REGULATIONS**

The procedures agreed to by the agency require that we plan and perform the engagement to obtain reasonable assurance about whether noncompliance with the requirements of State Laws, Rules, or Regulations occurred and whether internal accounting controls over certain transactions were adequate. Management of the entity is responsible for establishing and maintaining internal controls. A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Therefore, the presence of a material weakness or violation will preclude management from asserting that the entity has effective internal controls.

The conditions described in this section have been identified as material weaknesses or violations of State Laws, Rules, or Regulations.

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**TIMELY REPORTING BY THE MAGISTRATE**

TIMELY FILING

**CONDITION:** Five of the twelve Magistrate Remittance Forms were submitted to the County Treasurer late during the procedures period.

**CRITERIA:** South Carolina Code of Laws Section 22-1-90 requires that Magistrates make a full and accurate statement, in writing, to the County Auditor and Treasurer, of all monies collected on account of licenses, fines, penalties and forfeitures during the past month, on the first Wednesday or within ten days thereafter, in each successive month.

**CAUSE:** The Magistrates' Clerks were unable to prepare the reports in accordance with the requirements in a timely manner.

**EFFECT:** The Magistrates did not comply with State law.

**AUDITORS' RECOMMENDATION:** The Magistrates need to develop and implement procedures to timely file their Magistrates Remittance forms.

**TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY**

ALLOCATION OF INSTALLMENT PAYMENTS

**CONDITION:** The Magistrates' computer system is not programmed to allocate fines paid on an installment basis ratably to all fine, assessment and surcharge categories as required.

**CRITERIA:** The Judicial Department memo dated June 14, 2005 Section V.A.8 states "When the fine and assessment are paid in installments, Section 35.11 of the Temporary Provisions of the General Appropriations Act suspends Section 14-1-209(B) for the fiscal year 2005 - 2006 and requires that 51.80722% of each installment be treated as a payment towards the assessment. The remaining 48.192771% is treated as a payment towards the fine. The assessment amount must further be divided, with 88.84% being transmitted to the state, and 11.16% being retained by the county for victims' services. Prior to making these computations, you must determine what other assessments may apply (conviction surcharge, DUI assessments, etc.). Those charges must be collected separately and not included in the percentage splits explained above."

**CAUSE:** The automated system used by the Magistrates is not programmed to allocate fines and assessments collected on an installment basis, instead it uses a priority order that applies fine, fee and assessment receipts to the first priority until that priority is fully paid. Once paid, it applies any remaining funds to the second and third priorities etcetera, until they are fully paid. The system has a built-in default for applying payments or the system manager can set a different order that is deemed more appropriate.

**EFFECT:** The County is not in compliance with the Judicial Department's directive dated June 14, 2005.

**AUDITORS' RECOMMENDATION:** We recommend the Magistrates meet with the software developer to modify the current software and ensure the proper allocation of installment payments.

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MAGISTRATE REMITTANCE FORM ACCURACY

**CONDITION:** The Magistrate has submitted inaccurate and incomplete information on the monthly magistrate remittance forms because the preparer combined surcharges and other line items from computer generated reports when completing the form. In addition, the Magistrate did not include information from all magistrate offices on the remittance form.

**CRITERIA:** South Carolina Code of Laws Section 22-1-90 requires that Magistrates make a full and accurate statement, in writing, to the County Auditor and Treasurer, of all monies collected on account of licenses, fines, penalties and forfeitures. Each individual line item on the State Treasurer's Revenue Remittance Form has a reporting purpose. Within the Code column of the form is a reference to the South Carolina Code of Laws that establishes the fine, fee, assessment or surcharge amount. The Forms instructions require accurate reporting of the relevant items in its specific line item.

**CAUSE:** The Magistrate's clerk obtains the data for the magistrate remittance form from the computer system's collection summary reports and re-enters the data into an excel spreadsheet. Typographical errors were made when data was input into the spreadsheet. It also appears that errors present in the spreadsheet formulas were not detected. No independent verification of the data input or of the spreadsheet was performed.

**EFFECT:** As a result, the magistrate remittance form, prepared by the Magistrate's Clerk, was not properly completed and did not accurately report information related to fines, fees and assessments collections.

**AUDITORS' RECOMMENDATION:** The Magistrate's Office should immediately implement procedures to properly report prospectively each item as it is collected and summarized. The Magistrate's Office should revise and resubmit the Magistrate Remittance Forms to the County Treasurer. The County should assess the probable under and over payments to the State and revise and resubmit State Treasurer's Revenue Remittance forms previously submitted.

**TIMELY ACCURATE REPORTING TO THE STATE TREASURER**

TIMELY FILING

**CONDITION:** Seven of the twelve State Treasurer's Remittance Reports for the procedures period May 31, 2005 through April 30, 2006 were not timely filed. The delays ranged from 5 to 14 days late.

**CRITERIA:** South Carolina Code of Laws Section 14-1-207(B) requires the County Treasurer to remit the balance of the assessment money to the State Treasurer and submit a report in a manner prescribed by him by the fifteenth day of the month.

**CAUSE:** The Magistrates were late in filing their reports to the County Treasurer at least five times during the procedures period. The Magistrates tardiness for those five documented months may have caused the County Treasurer's report to the State Treasurer to be late. The County Treasurer was also late in filing the report to the State Treasurer two additional times that did not involve the delays in reporting by the Magistrates.

**EFFECT:** The County did not comply with the timely filing requirement.

**AUDITORS' RECOMMENDATION:** The County should develop and implement procedures to ensure timely filing of the State Treasurer's Revenue Remittance Forms.

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SUPPORT FOR REVENUE REMITTANCE FORMS

**CONDITION:** The amounts used in the State Treasurer's Revenue Remittance form for the Victims' Assistance fund were not supported by the sum of all the Magistrate Court and Clerk of Court Remittance Forms. For example, the month of August 2005, when summarized, revealed that the smaller Magistrates office reports were not included in the amounts recorded in the State Treasurer's Revenue Remittance form for Victims' Assistance.

**CRITERIA:** The instructions for the State Treasurer's Revenue Remittance form requires the reporting of 100% of the collections related to Victims' Assistance in lines DD through HH.

**CAUSE:** The County Treasurer inadvertently left out amounts reported by Magistrates.

**EFFECT:** The reporting of monies retained locally for Victims' Assistance was inaccurate.

**AUDITORS' RECOMMENDATION:** The County Treasurer should develop and implement procedures that include a verification of State Treasurers Office Revenue Remittance form totals reported to assure accuracy in reporting.

ADHERENCE TO JUDICIAL DEPARTMENT FINE GUIDELINES

**CONDITION:** The Magistrates were not adhering to the Judicial Department minimum and maximum fine guidelines included in legislation. By not assessing the minimum and maximum fines as required in the legislation, the County is not complying with the law.

**CRITERIA:** Judicial Department Guidelines for Fines – Minimums and Maximums. These guidelines are obtained from the minimum and maximum fines recorded in the respective legislations.

**CAUSE:** The Magistrates may be using obsolete fine guidelines.

**EFFECT:** The Magistrates' fines were not set at the minimum and maximum amounts set by the law.

**AUDITORS' RECOMMENDATION:** The Magistrates should use current fine guidelines.

REQUIRED SCHEDULE OF FINES AND ASSESSMENTS

**CONDITION:** The County provided the auditors with documentation used to create the Schedule of Fines and Assessments. The documentation used to create the Schedule of Fines and Assessments reconciled to the general ledger. This was not the data actually published in the financial statement; the published data was unsupported. However, because of the errors noted in the findings discussed above, the information provided in the supporting documentation was not accurate. In addition, the schedule neither reported the expenditures of Victims' Assistance funds nor reported an ending balance of Victims' Assistance funds at June 30, 2005.

**CRITERIA:** The South Carolina Code of Law section 14-1-207(E) requires "the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward" to be included in the Schedule.

**CAUSE:** The County included amounts in their published financial statement that were unsupported and did not reconcile to the general ledger.

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**EFFECT:** The County has not complied with Section 14-1-207(E).

**AUDITORS' RECOMMENDATION:** The County should ensure that the Schedule of Fines and Assessments includes data that reconciles with their general ledger so it complies with the law.

**CHILD RESTRAINT AND SEAT BELT SOFTWARE PROGRAMMING**

**CONDITION:** The County's software allocates the child restraint and the seat belt violation collections between fines and assessments.

**CRITERIA:** South Carolina Code of Laws Section 56-5-6450 and 6540 require that no surcharges or assessments be assessed on these violations.

**CAUSE:** The software was not modified to exclude child restraint and seat belt violation fines from the allocation.

**EFFECT:** The County lost fine revenue because it should have received 100% of the fine related to those violations. The County has also over reported assessments on the State Treasurer's Revenue Remittance Form and over allocated fine revenue to Victim's Assistance Funds as well.

**AUDITORS' RECOMMENDATION:** We recommend the County contract with the software vendor to modify the software to account for the seat belt and child restraint fines in accordance with the law. Once the vendor has made the modification to the software the County should test it to ensure that it properly accounts for the fines before accepting the modification from the vendor. In addition, the County should determine the extent of the error and make the necessary adjustments to its accounting system to properly distribute the fines in accordance with the law. This would include revising reports made to the State Treasurer's Office. These changes should occur as soon as possible.

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**SECTION B - OTHER WEAKNESSES NOT CONSIDERED MATERIAL**

The conditions described in this section have been identified as weaknesses subject to correction or improvement but they are not considered material weaknesses or violations of State Laws, Rules, or Regulations.

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**TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY**

OFFENSE CODE ERROR

**CONDITION:** A minor amount of fines were inaccurately assessed according to obsolete laws.

**CRITERIA:** Court Administration Department procedures include an offense code system which is programmed into court software to adequately process in an efficient manner all of the charges with their assessments and surcharges.

**CAUSE:** The wrong offense code was entered into the software.

**EFFECT:** Because incorrect offense codes were input, violators were charged incorrect fines and assessments. These were very isolated errors.

**AUDITORS' RECOMMENDATION:** The Magistrates should emphasize caution when their clerks input the offense codes. The Magistrate should correct any wrong percentages found on the fine summary reports at the end of each month prior to completing the Remittance Form and giving it to the County Treasurer.

**WILLIAMSBURG COUNTY MAGISTRATE OFFICE**

#10 Court House Square  
Kingtree, S. C. 29556  
Telephone: (843)355-9321 Ext. 179  
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[cwburrows@ftc-i.net](mailto:cwburrows@ftc-i.net)

December 11, 2006

Mr. Steven L. Blake, CPA, CFE  
P. O. Box 848  
Gaffney, S. C. 29342

**Re: Williamsburg County Audit Report  
of April 30, 2006**

Dear Mr. Blake:

I have reviewed your report. I have also reviewed the reports submitted by this office. The preparer of the reports and I have discussed the following and have attached a plan of action to address the issues raised in your audit report.

**Issues and Plan of Action:**

**A. Goal: Timely Filing of monthly report**

Williamsburg County has two Magistrate offices: Kingtree and Hemingway.

**Problem:**

The Kingtree office submitted two late monthly reports due to an unanticipated heavy workload at the time. The Hemingway office submitted three late monthly reports.

**Action:**

1. Implement an internal staff reorganization plan with a responsibility/accountability flow chart  
Date: January, 2007
2. Adopt an internal policy to require the Hemingway office to submit its report to the Kingtree office by the third of the month  
Date: January, 2007
3. The Kingtree office will submit one report for the Williamsburg County Magistrate system  
Date: January, 2007

**B. Goal: Compliance with Judicial Department Allocation of Installment Payments**

**Problem:**

The Magistrate office computer system software is not programmed to allocate fines paid on an installment basis ratably to all fine, assessment and surcharge categories

QS1 Smith Data is the software the Magistrate office is currently using. The program is set up to add an additional 3% to all installment payments. However, the QS1 Smith Data software does not allocate fines paid on an installment basis ratably to all fine, assessment and surcharge categories.

**Action:**

1. Contact QS1 Smith Data to determine whether or not there are additional recent software updates not yet installed that would address the issue of allocation ratably to all fine, assessment and surcharge categories

Date: December, 2006

2. QS1 Smith Data modify Magistrate office software to comply with Judicial Department directive regarding allocation of fines and assessments collected on an installment basis

Date: January, 2007

3. The Magistrate office has committed to subscribe to the statewide software program offered by South Carolina Court Administration and is on the predetermined calendar for implementation by South Carolina Court Administration. Sign on date is scheduled within the Chief Justice's IT Department. Williamsburg County Government currently has an IT contract in place to facilitate implementation on the local level once the software is installed. The local IT person will work in concert with the Chief Justice's IT Department staff to ensure a smooth transition from the current software program to that offered through South Carolina Court Administration's statewide unified program.

Date: To Be Determined

**C. Goal: Accuracy in reporting revenue remittance**

**Problem**

Magistrate office submitted inaccurate and incomplete information on the monthly remittance forms

**Action**

1. Implement a training session for all support staff on the procedure for reporting of all monies collected on account of licenses, fines, penalties and forfeitures with a line by line reporting purpose on the State Treasurer's Revenue Remittance form. Training will also include the code column of the form referencing the South Carolina Code of Laws fine, fee, assessment or surcharge amount. Emphasis will be placed on accuracy and completeness of reporting.

Date: January, 2007

2. Implement in-house guidelines for independent verification of data input and to ensure the resulting reporting spreadsheet is accurate.

Date: January, 2007

3. The Magistrate office will revise and resubmit Magistrate remittance forms to the County Treasurer as indicated.

Date: March, 2007

**D. Goal: To adhere to S. C. Judicial Department guidelines for minimum and maximum fines**

**Problem**

Magistrate office fines are not set at the minimum and maximum fines as specifically stated in the South Carolina Code of Laws

**Action**

1. Schedule a meeting with all Williamsburg County Magistrates to discuss and implement a policy of minimum and maximum fines and including fees and assessments using current S. C. Judicial Department guidelines as defined in the South Carolina Code of Laws

Date: January, 2007

2. Implement a training program for all Williamsburg County Magistrates on accessing the S.C. Judicial Department on-line minimum and maximum fines and including fees and assessments as defined in the South Carolina Code of Laws

Date: January, 2007

3. Implement an on-going training program for all Williamsburg County Magistrates on accessing the Judicial Department on-line minimum and maximum fines and including fees and assessments as defined in the South Carolina Code of Laws as necessary as new legislation is adopted or existing legislation changes

Date: On-going

**5. Goal: Modify Magistrate office software to comply with seatbelt and child restraint legislation**

**Problem**

Existing Magistrate office QS1 Smith Data software allocates the child restraint and seat belt violation collections between fines and assessments. South Carolina Code of Laws Section 56-5-6450 and 56-5-6440 require that no surcharges or assessments be assessed. Smith Data software does not have in its present program design the means by which to eliminate assessments on child restraint and seat belt violations.

**Action**

1. QS1 Smith Data to modify existing Magistrate office software to eliminate surcharges or assessments from child restraint and seat belt violations to comply with South Carolina Code of Laws Section 56-5-6450 and 56-5-6540. Testing of system modification shall be done to ensure proper accounting for fines before accepting the modification from QS1 Smith Data.

Date: January, 2007

**Note**

Implementation of the South Carolina Judicial Department software will eliminate many of the problems now faced with the QS1 Smith Data program now in use in the Magistrate office.

**6. Goal: Eliminate errors in offense code entry into the system**

**Problem**

Fines, fees and assessments are inaccurately assessed due to inaccurate entry and reporting of offense codes

**Action**

1. Magistrate office will implement an in-house training program for accessing online offense codes and updates as reported on the web site for the South Carolina Judicial Department. All support staff and Judges will be required to participate in the training program in order to facilitate accuracy of offense codes and accuracy of entry into the QS1 Smith Data system.

Date: January, 2007

2. Past reporting errors will be addressed and corrected and reported to the County Treasurer until completed.

Date: February, 2007

Thank you for your assistance. If I can be of further assistance to you, please do not hesitate to contact me.

Sincerely,

Cynthia Burrows Williams  
Chief Magistrate  
Williamsburg County