

**BERKELEY COUNTY MAGISTRATE COURT
MONCKS CORNER, SOUTH CAROLINA**

**State Auditor's Report on Applying
Agreed-Upon Procedures – Over-reported
Court Fines, Fees, and Assessments
June 30, 2008**

**BERKELEY COUNTY MAGISTRATE COURT
MONCK'S CORNER, SOUTH CAROLINA**

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Independent Accountants' Report on Applying Agreed-Upon Procedures

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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 determine if Berkeley County had underreported court fines, fees and assessments to the South Carolina State Treasurer's Office. Berkeley County is responsible for compliance with the requirements of the South Carolina Code of Laws and with the South Carolina Judicial Department memorandums. 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. CALCULATION OF UNDERREPORTED ASSESSMENTS AND SURCHARGES

- Using the cumulative list of drug and seatbelt violations provided in Excel worksheets by the County for 36 months ended June 30, 2008, we tested the accuracy and completeness of the spreadsheet by sampling ticket numbers in a random systematic format and comparing those tickets to the spreadsheet.
- Using the cumulative list of drug and seatbelt violations provided in Excel worksheets by the County for 36 months ended June 30, 2008, we verified that the calculation of court fines, fees and surcharge amounts were in accordance with the laws.
- We compared the calculations made with remittances made.

The results of our procedures disclosed that the County had over reported amounts due to the State and Victim Assistance fund. See Attachment 1 in the Accountants' Comments section of this report for further detail

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 36 months ended June 30, 2008 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 Governor, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Berkeley County Council, Clerk of Court, Treasurer, State Treasurer, State Office of Victim Assistance, Chief Justice and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.



February 4, 2009

BERKELEY COUNTY MAGISTRATE
 Schedule of Court Fines and Fees
 For the 36 months ended June 30, 2008

Attachment 1

Allocation in Accordance with Judicial
Department Memo

Allocation in Accordance
with State Law

	<u>TOTAL COLLECTIONS</u>	<u>Law Enforcement Surcharge</u>	<u>DUI/\$12</u>	<u>DUI/\$100</u>	<u>Drug Surcharge P 33.7</u>	<u>3% Fee</u>	<u>Conviction Surcharge</u>	<u>Fine & Assessment</u>	<u>State Assessment</u>	<u>Victim Services</u>	<u>Fine</u>	<u>DUS PULLOUT</u>	<u>DUI PULLOUT</u>
Total 2006	67,725.75					0.75		67,725.00	0.00	0.00	67,725.00		
Total 2007	70,454.50	125.00			500.00	4.50	125.00	69,700.00	955.05	119.95	68,625.00		
Total 2008	61,342.95	75.00			300.00	22.95	75.00	60,870.00	573.03	71.97	60,225.00		
Corrected Collections	199,523.20	200.00	0.00	0.00	800.00	28.20	200.00	198,295.00	1,528.08	191.92	196,575.00	0.00	0.00
Total Remittances Made for the 36 Month Period:	<u>199,523.20</u>	<u>225.00 *</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28.20</u>	<u>200.00</u>	<u>199,070.00</u>	<u>91,641.96</u>	<u>11,546.24</u>	<u>95,881.80</u>		
	<u>0.00</u>												
Balance Due From Victim Services:	(11,354.32)						<u>0.00</u>			<u>(11,354.32)</u>			
Balance Due From State:	\$ (89,338.88)	<u>(25.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>			<u>(90,113.88)</u>				<u>0.00</u>	<u>0.00</u>
State Treasurer Revenue Remittance Form Line		Z	P	R	X		GG		BB	EE		N	T

*One seatbelt ticket in 2008 was submitted to the State as a Law Enforcement Surcharge

Note: The above numbers are for seatbelt and drug violation errors only.