

**TOWN OF IVA MUNICIPAL COURT
IVA, SOUTH CAROLINA**

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

**TOWN OF IVA MUNICIPAL COURT
IVA, SOUTH CAROLINA**

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State of South Carolina



Office of the State Auditor

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June 8, 2009

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

The Honorable Tim Taylor, Town Clerk/Treasurer
Town of Iva
Iva, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Town of Iva Municipal Court System for the period July 1, 2005 through June 30, 2008, 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

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 determine if the Town of Iva had underreported court fines, fees and assessments to the South Carolina State Treasurer's Office. The Town of Iva 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 collections provided we calculated the fine, assessment and surcharge amounts in accordance with the South Carolina Code of Laws and the South Carolina Judicial Department memorandums.
- We compared our calculation to the amounts previously remitted on the State Treasurer's Revenue Remittance forms to determine if the Town had over/(under) remitted court fines, fees and assessments to the State Treasurer's Office.
- We compared our calculation of court fines, fees and surcharge amounts with the amounts recorded to the Victim Assistance fund to determine if the Town had over/(under) remitted court assessments related to Victim Assistance.

The results of our procedures disclosed that the Town had under 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 thirty-six 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 Iva Town Council, Town Clerk of Court, Town 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.

Cline Brandt Kochenower & Co. PA

May 1, 2009

TOWN OF IVA
 Schedule of Court Fines and Fees
 For the 36 months ended June 30, 2008

Attachment 1

| | <u>Allocation in Accordance with State Law</u> | | | | | | | | |
|---|--|-------------------------|------------------------|-----------------------------|----------------------------|---------------------------|--------------------------|------------------------|----------------------|
| | <u>Law Enforcement Surchage</u> | <u>DUI/\$12</u> | <u>DUI/\$100</u> | <u>Drug Surchage P 33.7</u> | <u>Conviction Surchage</u> | <u>State Assessment</u> | <u>Victim Services</u> | <u>DUS PULLOUT</u> | <u>DUI PULLOUT</u> |
| Total 2006 | \$ 7,566.47 | 27.79 | 231.58 | 976.59 | 2,300.10 | 22,816.16 | 2,866.13 | 2,114.88 | 231.61 |
| Total 2007 | 8,328.50 | 23.75 | 202.01 | 301.33 | 1,664.91 | 23,527.10 | 2,955.46 | 1,032.94 | 316.47 |
| Total 2008 | 7,806.48 | 0.00 | 0.00 | 272.25 | 809.12 | 18,131.80 | 2,277.70 | 656.63 | 0.00 |
| Corrected Collections | 23,701.45 | 51.54 | 433.58 | 1,550.18 | 4,774.12 | 64,475.07 | 8,099.27 | 3,804.45 | 548.08 |
| Payments to the State | | | | | | | | | |
| Total 2006 | 0.00 | 60.00 | 0.00 | 0.00 | 0.00 | 26,590.26 | 3,340.23 | 0.00 | 0.00 |
| Total 2007 | 0.00 | 96.00 | 0.00 | 0.00 | 625.00 | 26,220.30 | 3,424.47 | 100.00 | 0.00 |
| Total 2008 | 0.00 | 0.00 | 0.00 | 0.00 | 75.00 | 21,763.76 | 2,714.91 | 0.00 | 0.00 |
| Total Payments to the State | 0.00 | 156.00 | 0.00 | 0.00 | 700.00 | 74,574.32 | 9,479.61 | 100.00 | 0.00 |
| <hr/> | | | | | | | | | |
| Balance Due Victim Services: | 2,693.78 | | | | <u>4,074.12</u> | | <u>(1,380.34)</u> | | |
| Balance Due State: | 19,734.02 | <u>23,701.45</u> | <u>(104.46)</u> | <u>433.58</u> | <u>1,550.18</u> | <u>(10,099.25)</u> | | <u>3,704.45</u> | <u>548.08</u> |
| State Treasurer Revenue Remittance Form Line | K | G | H | J | O | L | N | F | I |