

**ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA**

**State Auditor's Report on Applying
Agreed-Upon Procedures
June 30, 2008**

**ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA**

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State of South Carolina



Office of the State Auditor

1401 MAIN STREET, SUITE 1200
COLUMBIA, S.C. 29201

RICHARD H. GILBERT, JR., CPA
DEPUTY STATE AUDITOR

(803) 253-4160
FAX (803) 343-0723

July 28, 2009

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

The Honorable Judge Rita Brown, Chief Magistrate
Allendale County
Allendale, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Allendale County Magistrate Court System for the period July 1, 2007 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 assist these users in evaluating the performance of the Allendale County Magistrate Court System and to assist the South Carolina Office of the State Auditor in complying with the 2007-2008 General Appropriations Act (H. 3620) Section 72.75. Judge Rita Brown, Chief Magistrate for the Allendale County, 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 2007-2008 General Appropriations Act (H. 3620) Section 72.75. 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 MAGISTRATES

- 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 July 1, 2007 through June 30, 2008 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 MAGISTRATES" 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 Assistance surcharge (Section 14-1-211) for the period July 1, 2007 through June 30, 2008.
- 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 2006-2007 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 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, 2006 audited Victim Assistance Fund fund balance with all adjustments to the fund balance shown in the Supplemental Schedule of Fines, and Assessments on page 50 of the audited financial statement and to the beginning fund balance as adjusted in that fund for fiscal year 2007.
- We judgmentally selected a sample of Victim Assistance Fund reimbursable expenditures and verified that these expenditures were in compliance with Section 14-1-207(E) and Section 14-1-211(B).

Our finding is reported under "PROPER VICTIM ASSISTANCE FUNDS ACCOUNTING" in the Accountants' Comments section of this report.

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 July 1, 2007 through June 30, 2008.
- 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 Supplemental Schedule of Fines, and Assessment on page 50 of the year ended June 30, 2006 report (latest available) 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.

5. STATUS OF PRIOR FINDINGS AND CALCULATION OF UNDERREPORTED ASSESSMENTS AND SURCHARGES

- We tested the County's responses to the findings of the State Auditor's Report on Agreed-upon Procedures for the procedures period March 31, 2005 dated June 15, 2005
- Using data obtained from computer databases we accumulated the assessment and surcharge amounts in accordance with the South Carolina Code of Laws and Judicial Department memorandums.
- We compared our calculation to the amounts previously remitted on the State Treasurer's Revenue Remittance form to determine if the County had over/(under) remitted court fines, fees and assessments to the State Treasurer's Office.

Our findings are reported under "STATUS OF PRIOR FINDINGS". The results of our procedures also disclosed that the county had underreported amounts due to the state. See Attachment 1 in the accountants' comments section of this report for further detail.

Richard H. Gilbert, Jr., CPA
Deputy State Auditor
Office of the State Auditor
Page Three

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 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 Allendale County Council, County Clerk of Court, County Treasurer, State Treasurer, Chief Justice, Office of Victim Assistance 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.

A handwritten signature in blue ink that reads "Clint Brantley CPA". The signature is written in a cursive style with a long horizontal stroke extending to the right.

July 29, 2008

ACCOUNTANTS' COMMENTS

ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA
State Auditor's Report
June 30, 2008

SECTION A - VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS

Management of the entity is responsible for establishing and maintaining internal controls to ensure compliance with State Laws, Rules or Regulations. The procedures agreed to by the entity require that we plan and perform the engagement to determine whether any violations of State Laws, Rules or Regulations occurred.

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

ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA
State Auditor's Report, Continued
June 30, 2008

TIMELY REPORTING BY THE MAGISTRATE

TIMELY FILING

CONDITION: Four of the twelve Magistrate's Remittance Reports for the procedures period July 1, 2007 through June 30, 2008 were not filed timely with the County Treasurer.

CRITERIA: South Carolina Code of Laws Section 14-17-750. Section 14-17-750 requires that the Magistrate 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 Magistrate did not remit the reports in a timely manner.

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

AUDITORS' RECOMMENDATION: The Magistrate should develop and implement policies and procedures to ensure compliance with applicable law.

TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY

GENERAL LEDGER POSTING OF REMITTANCE TRANSACTIONS

CONDITION: The County Treasurer had incorrectly posted accounting transactions related to the Magistrate Court Remittance forms to the County Treasurer's accounting system for the fiscal year ended June 30, 2008. The County Treasurer's accounting system and therefore the County's general ledger for the fiscal year ended June 30, 2008 were not complete and reconciled. A similar finding was noted in the State Auditor's Report for the procedures period ended March 31, 2005 and dated June 15, 2005

CRITERIA: South Carolina Code of Laws Section 14-1-207(E)(4) and Section 14-1-207(B). Section 14-1-207(E)(4) requires "The Clerk of Court and County Treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the county council and make those records available for review."

CAUSE: Incorrect entries were posted to the general ledger due to human error. The errors were not detected by the County's internal controls.

EFFECT: The County's general ledger did not properly reflect court accounting activity for the fiscal year ended June 30 2008.

AUDITORS' RECOMMENDATION: We recommend the County Treasurer record court transactions on a monthly basis enabling the finance office to keep the County's general ledger current so management can make sound business decisions. Internal controls should be put in place to detect errors of this nature.

INSTALLMENT PAYMENT ALLOCATION

CONDITION: The Clerk of Court's computer system is not allocating fines paid on an installment basis ratably to all fine, assessment and surcharge categories as required. A similar finding was noted in the State Auditor's Report for the procedures period ended March 31, 2005 and dated June 15, 2005

ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA
State Auditor's Report, Continued
June 30, 2008

CRITERIA: The Judicial Department memo dated June 29, 2007 Section I.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 2007-2008 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 victim 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 software is not programmed to prorate installment payments.

EFFECT: The County's installment payment allocations are not in compliance with the Judicial Department's directive dated June 29, 2007.

AUDITORS' RECOMMENDATION: We recommend the Clerk of Court consult with its software vendor and have the software vendor program the software to allocate installment payments as required by law. The County should test the program before acceptance to ensure the program modifications are operating properly.

IMPROPER ALLOCATION OF VIOLATION COLLECTIONS

CONDITION 1: The County's software was not accurately assessing the Title 56 misdemeanor traffic offenses because it incorrectly imposed a conviction surcharge.

CONDITION 2: The County's software was not accurately assessing the seat belt violations because it reports these violations as law enforcement surcharges.

CONDITION 3: The County's software was not accurately assessing DUS violations because it did not assess the law enforcement surcharge on these violations.

CONDITION 4: The County's software was not accurately assessing DUI violations because it did not separate the \$100 pullout from the fine.

CONDITION 5: The County assesses persons convicted of drug violations with a \$100 surcharge which is in accordance with the law. However, we found that the County's software does not allocate collections to the drug surcharge category.

CRITERIA 1: South Carolina Code of Laws Sections 14-1-211 (A)(1) states "In addition to all other assessments and surcharges, a twenty-five dollar surcharge is imposed on all convictions obtained in magistrate's court ... in this State. The surcharge must not be imposed on convictions for misdemeanor traffic offenses."

CRITERIA 2: South Carolina Code of Laws Section 56-5-6450 states "A person who is adjudicated to be in violation of the provisions of this article must be fined not more than twenty-five dollars, no part of which may be suspended. No court costs, assessments, or surcharges may be assessed against a person who violates a provision of this article."

CRITERIA 3: Robert McCurdy memo dated June 29 2007 Section VI(A)(4) states "In addition to all other assessments and surcharges, during fiscal year 2007-2008, a twenty-five dollar surcharge is levied on all fines, forfeitures, escheatments, or other monetary penalties imposed in magistrates court, including county ordinances. No portion of the surcharge may be waived, reduced, or suspended."

ALLENDALE COUNTY MAGISTRATE COURT
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State Auditor's Report, Continued
June 30, 2008

CRITERIA 4: South Carolina Code of Laws Section 56-5-2940 states "One hundred dollars of each fine imposed pursuant to this section must be placed by the Comptroller General into a special restricted account to be used by the Department of Public Safety for the Highway Patrol."

CRITERIA 5: South Carolina 2007-2008 General Appropriations Act (H. 3620) Part 1B Section 33.7, states. "In addition to all other assessments and surcharges required to be imposed by law, during the current fiscal year, a one hundred dollar surcharge is also levied on all fines, forfeitures, escheatments, or other monetary penalties imposed in ... magistrates' ... court for misdemeanor or felony drug offenses. No portion of the surcharge may be waived, reduced, or suspended."

CAUSE: The software was not properly programmed.

EFFECT: The County over-reported conviction surcharges by adding the surcharge to misdemeanor traffic offenses. The County processed collections of the seat belt violations as law enforcement charges. The County over-reported law enforcement surcharges to the State. The County under-reported the law enforcement surcharge by not including the surcharge on DUS violations. The County did not report the \$100 pullout for DUI convictions. By not allocating drug surcharges as required in the law, the County is violating the law.

AUDITORS' RECOMMENDATION: The County should have the software modified to correct the errors and operate the software in accordance with the law. The County should remit the surcharges to the State in accordance with the law. We also recommend the County repay the liability to the Victim Assistance fund and adjust collections reported to the State Treasurer as assessments and fines over-reported in the County general fund in accordance with Attachment 1.

ADHERENCE TO JUDICIAL DEPARTMENT FINE GUIDELINES

CONDITION: The Magistrates were not adhering to the Judicial Department minimum and maximum fine guidelines included in legislation.

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

CAUSE: The Magistrates are using obsolete fine guidelines.

EFFECT: The Magistrates' fines were not set at the amounts established by the law.

AUDITORS' RECOMMENDATION: We recommend the Magistrates obtain and use current fine guidelines.

REMITTANCE FORM ERRORS

CONDITION: The County Treasurer submitted State Treasurer's Revenue Remittance Forms containing errors.

CRITERIA: Each individual line item on the State Treasurer's Revenue Remittance Form has a reporting purpose related to the South Carolina Code of Laws that establishes the fine, fee, assessment or surcharge amount.

CAUSE: The County Treasurer entered a number for the assessments that she had calculated manually rather than using the software-generated report number.

ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA
State Auditor's Report, Continued
June 30, 2008

EFFECT: The County underreported assessments to the State Treasurer

AUDITORS' RECOMMENDATION: The County should revise and resubmit the State Treasurer's Revenue Remittance Form with in accordance with Attachment 1.

IMPROPER CLASSIFICATION OF VIOLATIONS

CONDITION: The collections for Child Restraint violations were not properly allocated between fines, assessments and surcharges, in accordance with the law after May 8, 2006.

CRITERIA: South Carolina Code of Laws Section 56-5-6450 as amended by Senate Bill 800, requires that assessments and surcharges be applied to child restraint violations effective May 9, 2006.

CAUSE: An incorrect code was entered into the software system that treated the violation as a preamendment seatbelt violation for allocation purposes.

EFFECT: The County processed the collections of child restraint violations as fine amounts. Neither the State nor Victim Assistance received their allocated portion of these collections.

AUDITORS' RECOMMENDATION: We recommend the County reimburse the Victim Assistance fund and make the other corrections, in accordance with Attachment 1.

PROPER VICTIM ASSISTANCE FUNDS ACCOUNTING

LACK OF PROPER ACCOUNTING

CONDITION: The County Treasurer does not accurately and consistently record the Victim Assistance fund revenue in their general ledger. A similar finding was noted in the State Auditor's Report for the procedures period ended March 31, 2005 and dated June 15, 2005

CRITERIA: South Carolina Code of Laws Section 14-1-207(E)(4) and Section 14-1-207(B). Section 14-1-207(E)(4) reads "The Clerk of Court and County Treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the County Council and make those records available for review."

CAUSE: The County Treasurer is not recording all of the revenue earned by the Victim Assistance Program in the Victim Assistance account.

EFFECT: The County's Victim Assistance program revenue is understated.

AUDITORS' RECOMMENDATION: The County should design and implement a system that will prospectively keep accurate records. The County should determine the amounts that should have been reported to Victim Assistance in the past and adjust the Victim Assistance account accordingly.

ALLENDALE COUNTY MAGISTRATE COURT
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State Auditor's Report, Continued
June 30, 2008

TIMELY ACCURATE REPORTING TO THE STATE TREASURER

TIMELY FILING

CONDITION: Twelve of the twelve State Treasurer's Remittance Reports for the procedures period July 1, 2007 through June 30, 2008 were not timely filed. The delays ranged from 49 to 384 days late. A similar finding was noted in the State Auditor's Report for the procedures period ended March 31, 2005 and dated June 15, 2005

CRITERIA: South Carolina Code of Laws Section 14-1-207(B) states "The County Treasurer must remit assessment revenue to the State Treasurer on a monthly basis and make reports on a form and in a manner prescribed by the State Treasurer."

CAUSE: The County Treasurer reportedly mailed the forms to the State Treasurer to establish electronic draft from the County bank account. The County was not set up for the automatic draft and the treasurer was unaware the accounts were not being drafted.

EFFECT: The County Treasurer 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.

INACCURATE REPORTING

CONDITION: Due to the remittance form errors the State Treasurer Revenue Remittance Forms were inaccurate.

CRITERIA: Instructions for the State Treasurer's Revenue Remittance Forms. Each individual line item on the State Treasurer's Revenue Remittance Form has a reporting purpose related to the South Carolina Code of Laws that establishes the fine, fee, assessment or surcharge amount.

CAUSE: The County Treasurer used an old calculation for the assessments.

EFFECT: The State Treasurer Revenue Remittance Forms were inaccurate.

AUDITORS' RECOMMENDATION: The County should revise and resubmit the State Treasurer's Revenue Remittance Form in accordance with Attachment 1.

SUPPLEMENTAL SCHEDULE OF FINES AND ASSESSMENTS

CONDITION: As of July 28, 2008, our last day of fieldwork, the County's external auditor had not issued the County's June 30, 2007 financial statements. A similar finding was noted in the State Auditor's Report for the procedures period ended March 31, 2005 and dated June 15, 2005

CRITERIA: South Carolina Code of Laws Section 14-1-207(E). This section states "To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county pursuant to Section 4-9-150 must include a supplementary schedule detailing all fines and assessments collected by the magistrate's court of that county, the amount remitted to the County Treasurer, and the amount remitted to the State Treasurer." Section 4-9-150 states "A copy of...the audit must be submitted...no later than January first...."

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CAUSE: The auditor encountered issues that required more time to resolve.

EFFECT: No schedules had been prepared in accordance with South Carolina Code of Laws Section 14-1-207(E). The audit was not submitted by January 1, 2008. The County is not in compliance with Section 4-9-150.

AUDITORS' RECOMMENDATION: We recommend that the County implement the procedures necessary to be able to receive an audit in a timely manner.

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SECTION B – OTHER WEAKNESSES

The conditions described in this section have been identified while performing the agreed-upon procedures but they are not considered violations of State Laws, Rules or Regulations.

ALLENDALE COUNTY MAGISTRATE COURT
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TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY

IMPROPER COMPUTER INPUT

CONDITION: The violations for Seat Belts and Child Restraint violations are not properly keyed into the computer.

CRITERIA: The software requires different codes for these violations in order to assess them properly.

CAUSE: The Clerk keying the data from the police officers' tickets is not entering the correct code for the violations.

EFFECT: The violations were processed as all traffic violations.

AUDITORS' RECOMMENDATION: We recommend the Clerk correct the codes from the tickets and enter them properly into the computer system.

ALLENDALE COUNTY MAGISTRATE COURT
ALLENDALE, SOUTH CAROLINA
State Auditor's Report, Continued
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SECTION C – STATUS OF PRIOR FINDINGS

During the current engagement, we reviewed the status of corrective action taken on each of the findings reported in the Accountant's Comments section of the State Auditor's Report on the Allendale County Magistrate for the procedures period ended March 31, 2005, and dated June, 15, 2005. Management is responsible for follow-up to the findings and recommendations from prior agreed-upon procedures engagements. We determined that the County has taken adequate corrective action on each of the findings except for the following:

- General Ledger Posing of Remittance Transactions
- Allocation of Installment Payments
- Victim Assistance Fund Transaction Posting
- Timely filing
- Supplemental Schedule of Fines and Assessments

The above findings were repeated for the procedures period ending June 30, 2008.

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

Attachment 1

Allocation in Accordance with
 State Law

	Amounts Collected	Law Enforcement Surcharge		Drug Surcharge P 33.7		Conviction Surcharge	State Assessment		Victim Services	FINE	DUS PULLOUT	DUI PULLOUT
		DUI/\$12	DUI/\$100									
Simple Possession	16,707.85	753.54	-	-	3,014.16	753.54	5,608.95	704.59	5,873.07	-	-	
Assault	7,763.80	465.53	-	-	-	465.53	3,144.81	395.05	3,292.89	-	-	
Misc	11,295.19	876.36	-	-	-	501.36	4,553.07	571.95	4,767.46	-	-	
Operating Uninsured Vehicle	2,805.00	200.00	-	-	-	-	1,198.97	150.61	1,255.42	-	-	
Speeding - \$40 Out	142,332.21	45,925.00	-	-	-	-	44,371.93	5,573.96	46,461.31	-	-	
Improper Parking	3,176.00	750.00	-	-	-	-	1,116.58	140.26	1,169.16	-	-	
Improper Lights	225.00	75.00	-	-	-	-	69.04	8.67	72.30	-	-	
Improper Passing	1,351.00	250.00	-	-	-	-	506.74	63.66	530.60	-	-	
Speeding 11-15	65,861.30	13,375.00	-	-	-	-	24,157.10	3,034.59	25,294.60	-	-	
Various	7,836.50	1,250.00	-	-	-	25.00	3,019.97	379.37	3,162.17	-	-	
Speeding >25	16,327.50	1,650.00	-	-	-	-	6,755.51	848.61	7,073.53	-	-	
Disorderly Conduct	7,164.04	718.38	-	-	-	718.38	2,636.01	331.13	2,760.14	-	-	
No DL	26,875.50	3,950.00	-	-	-	-	10,551.58	1,325.48	11,048.47	-	-	
No Vehicle License	25,894.87	4,494.10	-	-	-	-	9,849.83	1,237.33	10,313.63	-	-	
Unsafe Tires	2,727.00	400.00	-	-	-	-	1,071.01	134.54	1,121.45	-	-	
Violations Miscellaneous	7,703.51	895.00	12.00	100.00	0.00	470.00	2,865.79	360.00	3,000.73	-	100.00	
DUS	33,774.80	917.61	0.00	0.00	0.00	0.00	15,122.70	1,899.70	15,834.79	4,357.04	0.00	
DUI	14,438.36	328.69	169.77	1,314.75	0.00	203.69	5,717.04	718.17	5,986.25	0.00	1,314.75	
Larceny	3,075.00	175.00	0.00	0.00	0.00	175.00	1,254.20	157.55	1,313.25	0.00	0.00	
Various Violations	4,894.55	300.00	0.00	0.00	0.00	300.00	1,976.59	248.30	2,069.66	0.00	0.00	
Open Container	17,765.45	2,425.00	0.00	0.00	0.00	2,425.00	5,944.40	746.73	6,224.31	0.00	0.00	
Speeding	61,779.82	10,185.79	0.00	0.00	0.00	0.00	23,746.47	2,983.00	24,864.59	0.00	0.00	
No Drivers License	7,197.00	1,375.00	0.00	0.00	0.00	0.00	2,679.61	336.61	2,805.80	0.00	0.00	
ABC Violation	5,230.62	629.85	0.00	0.00	0.00	629.85	1,827.63	229.59	1,913.69	0.00	0.00	
Child Restraint	8,673.88	1,717.51	0.00	0.00	0.00	0.00	2,603.89	327.10	4,025.38	0.00	0.00	
Insurance	3,214.00	479.87	0.00	0.00	0.00	0.00	1,258.40	158.08	1,317.65	0.00	0.00	
Seatbelt	32,391.50	0.00	-	-	-	-	0.00	0.00	32,375.00	0.00	0.00	
Window Tinting	1,773.54	330.39	-	-	-	-	664.22	83.44	695.49	-	-	
Wildlife	10,908.70	1,775.00	0.00	0.00	0.00	1,825.00	3,363.87	422.57	3,522.26	0.00	0.00	
WT	48,073.55	5,037.50	0.00	0.00	0.00	1,862.50	18,950.35	2,380.53	19,842.67	0.00	0.00	
Subtotal	599,237.04	101,705.13	181.77	1,414.75	3,014.16	10,354.85	206,586.07	25,951.15	249,987.62	4,357.04	1,414.75	
88% & 12%	7,206.28	0.00	0.00	0.00	0.00	100.00	3,126.76	426.38	3,553.14	500.00	0.00	
Total Corrected Collections: Payments to the State	606,443.32	101,705.13	181.77	1,414.75	3,014.16	10,454.85	209,712.84	26,377.53	253,540.76	4,857.04	1,414.75	
July 2005 - June 2006		20,774.75	60.00	-	-	-	33,436.80			-	-	
July 2006 - May 2007		42,761.98	36.00	426.11	100.00	4,110.31	55,274.57	6,943.58		-	-	
June 2007 - May 2008		52,541.60	-	447.96	-	4,180.32	63,991.03	7,404.66		-	-	
June 2008		7,275.00	-	-	-	-	9,095.40	1,142.56		-	-	
Total Payments to the State		123,353.33	96.00	874.07	100.00	8,290.63	161,797.80	15,490.80		-	-	
Balance Due Victim Services:		13,050.94				2,164.22		10,886.73				
Balance Due State:		36,079.24	(21,648.20)	85.77	540.68	2,914.16	47,915.04			4,857.04	1,414.75	
State Treasurer Revenue Remittance Form Line		Z	P	R	X	GG	BB	EE		N	T	



STATE OF SOUTH CAROLINA

Allendale County Summary Court

P.O. Box 516
160 Law Enforcement Court
Fairfax, South Carolina 29827

Telephone:
(803) 584-3755
(803) 584-7045
Fax: (803) 584-7980

July 28, 2009

Mr. Rich Gilbert, CPA
Deputy State Auditor

Corrective Action Plan Concerning Auditor's Report for the Allendale Magistrates Office: The Allendale Summary Court is now under the new South Carolina Case Management System. The training for the new system involved 5 full weeks of hands on training. This is something the clerks have never had in this office. This new system will eliminate the majority of the concerns expressed in the Auditors report. This software is properly programmed and updates are automatically changed as the State Statutes change. This eliminates using obsolete fine guidelines. Concerning the filing of reports and submitting of fines and fees to the treasurer, this office has repeatedly asked for our bank statements to drop within two days after the end of the month. They have not been available in a timely manner therefore causing this office to be late filing our reports. The new CMS system will eliminate improper allocations of violation collections. We went LIVE on this system April 20, 2009.

Justice Toal assigned me to this office July 28, 2006. When I came, I found that the office staff was lacking in sufficient training concerning the Smith-Data software program. One staff had not had any professional training at all. The senior staff had very little. Therefore, as problems arose, we handled them in the best possible way. I asked the county for more computer training to no avail. I also found that the updates were not being done by the court software provider.

By working with the S.C. Judicial Department to have CMS brought to Allendale County will eliminate all the violations that the auditor has reported from this office. Our reports will be on time with the computer generated check attached. I look forward to a clean report next year.

Sincerely,

A handwritten signature in blue ink that reads "Judge Rita W. Brown".

Judge Rita W. Brown
Chief Judge for Allendale County