
Chesterfield County Court System

Chesterfield, South Carolina

Independent Accountant's Report on Applying Agreed-Upon
Procedures for the year ended June 30, 2016



**South Carolina
Office of the State Auditor**

**George L. Kennedy, III, CPA
State Auditor**

June 20, 2017

Ms. Michelle Stanley, Financial Director
Chesterfield County
Chesterfield, South Carolina

Ms. Wanda Miles, Clerk of Court
Chesterfield County
Chesterfield, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Chesterfield County Court System as of and for the year ended June 30, 2016, was issued by Brown CPA, LLC 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 blue ink that reads "George L. Kennedy, III".

George L. Kennedy, III, CPA
State Auditor

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BROWN CPA, LLC

Independent Accountant's Report on Applying Agreed-Upon Procedures

Mr. George L. Kennedy, III, CPA
State Auditor
State of South Carolina
Columbia, South Carolina

Ms. Michelle Stanley, Financial Director
Chesterfield County
Chesterfield, South Carolina

Ms. Wanda Miles, Clerk of Court
Chesterfield County
Chesterfield, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Office of State Auditor and Chesterfield County Court System, solely to assist you in evaluating the performance of the Chesterfield County Court System for the period July 1, 2015 through June 30, 2016, in the areas addressed. The Chesterfield County Court's management is responsible for its financial records, internal controls and compliance with State laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Office of the State Auditor and the Chesterfield County Court System. 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 the associated findings are as follows:

1. Clerk of Court

- We gained an understanding of the policies and procedures established by the Clerk of Court to determine timely reporting by the Clerk of Court's Office.
- We obtained the court dockets from the Clerk of Court. We judgmentally selected twenty-five cases from the court dockets and recalculated the fine, fee, assessment and surcharge calculation to determine that the fine, fee, assessment or surcharge was properly allocated in accordance with applicable State law and the South Carolina Court Administration fee memoranda.
- We tested twenty-five judgmentally selected court receipt transactions to determine that the fee, fine, and/or assessment charge adheres to State law and the South Carolina Court Administration fee memoranda.
- We tested twenty-five judgmentally selected court receipt transactions to determine that the receipts were allocated in accordance with applicable State law.

We found no exceptions as a result of the procedures.

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2. **County Treasurer**

- We gained an understanding of the policies and procedures established by the County treasurer to determine timely reporting by the County.
- We obtained copies of all court remittance forms or equivalents and tested each monthly remittance form to determine that the forms were completed in accordance with instructions and submitted timely in accordance with State law.
- We verified that amounts reported on the monthly court remittance forms or equivalents agreed to the County's support.
- We scanned the County's support to determine if the County had misclassified fine, fee, assessment, and surcharge receipts.
- We obtained copies of all State Treasurer's Revenue Remittance Forms for the period July 1, 2015 through June 30, 2016. We vouched the amounts reported on the State Treasurer's Revenue Remittance Forms to the court remittance forms or equivalents.
- We verified that the amounts reported by the County on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit for the period July 1, 2015 through June 30, 2016, agreed to the County's general ledger.
- We determined that the County's supplementary schedule of fines and assessments, as reported in the annual financial statement audit, contained all the required elements in accordance with State law.

We found no exceptions as a result of the procedures.

3. **Victim Assistance**

- We gained an understanding of the policies and procedures established by the County to determine proper accounting for victim assistance funds.
- We made inquiries and performed substantive procedures to determine that any funds retained by the County for victim assistance were deposited into a separate account.
- We tested selected expenditures to determine that the County expended victim assistance funds in accordance with State law and South Carolina Court administration Fee Memoranda.
- We determined that the County reported victim assistance financial activity on the supplemental schedule of fines and assessments, as reported in the annual financial statement audit, in accordance with applicable State law.
- We verified that the amounts reported by the County on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, applicable to Victim Assistance fund agreed to the County's general ledger or subsidiary ledgers.
- We inspected the County's victim assistance account to determine if the Victim Assistance fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

We found no exceptions as a result of the procedures.

4. Status of Prior Findings

- We inquired about the status of findings reported in the Accountant's Comments section of the State Auditor's Report on the municipality resulting from an engagement for the period ended June 30, 2010 to determine if the County had taken adequate corrective action.

We found no exceptions as a result of the procedures.

We were not engaged to and did not conduct an examination or a review of the subject matter, the objective of which would be the expression of an opinion or a disclaimer of an opinion on the subject matter. Accordingly, we do not express such an opinion. 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 Chesterfield County Council, Chesterfield County Clerk of Court, Chesterfield County Finance Director and Treasurer, State Office of Victim Assistance, the Chief Justice, and the South Carolina Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

BROWN CPA, L.L.C.

Irmo, South Carolina
June 20, 2017