

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

**STATE AUDITOR'S REPORT  
JUNE 30, 2013**

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**SAO  
Transmittal  
Letter**

# 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

September 11, 2014

The Honorable Nikki R. Haley, Governor  
State of South Carolina  
Columbia, South Carolina

The Honorable Lewin K. Platt, Jr., Chief Municipal Judge  
Ms. Elizabeth Wrenn, Clerk of Court  
Town of Bonneau  
Bonneau, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Town of Bonneau Municipal Court System as of and for the year ended June 30, 2013, 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

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 25, 2014

The Honorable Nikki R. Haley, Governor  
State of South Carolina  
Columbia, South Carolina

The Honorable Lewin K. Platt, Chief Judge  
Town of Bonneau Municipal Court  
Bonneau, South Carolina

Ms. Elizabeth Wrenn, Clerk of Court  
Town of Bonneau  
Bonneau, South Carolina

We have performed the procedures described below, which were agreed to by the Town of Bonneau and the Town of Bonneau Municipal Court, solely to assist you in evaluating the performance of the Town of Bonneau Municipal Court for the period July 1, 2012 to June 30, 2013, in the areas addressed. The Town of Bonneau and the Town of Bonneau Municipal Court are 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 specified parties in this 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 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 ensure proper accounting for all fines, fees, assessments, surcharges, forfeitures, escheatments, or other monetary penalties.
- We obtained Bonneau Municipal 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 ensure that the fine, fee, assessment or surcharge was properly allocated in accordance with applicable State law. We also determined whether the fine, fee, assessment and/or surcharge adhered to State law and to the South Carolina Court Administration fee memoranda.

The Honorable Nikki R. Haley, Governor  
and  
The Honorable Lewin K. Platt, Chief Judge  
Ms. Elizabeth Wrenn, Clerk of Court  
Town of Bonneau  
June 25, 2014

- We tested recorded court receipt transactions to determine that the receipts were remitted in a timely manner to the Town's finance department in accordance with State law.

Our findings as a result of these procedures are presented in Adherence to Fine Guidelines, Calculation and Remittance of Assessment, Surcharges and Fees and Allocation of Installment Payments in the Accountant's Comments section of this report.

## **2. Finance/Town Administration**

- We gained an understanding of the policies and procedures established by the Town for finance to ensure proper accounting for all fines, fees, assessments, surcharges, escheatments, or other monetary penalties.
- We obtained copies of all State Treasurer's Revenue Remittance Forms submitted by the Town for the period July 1, 2012 through June 30, 2013. We agreed the line item amounts reported on the State Treasurer's Revenue Remittance Forms to the monthly court remittance reports and to the State Treasurer's receipts. We were unable to obtain the general ledger.
- We determined if the State Treasurer's Revenue Remittance Forms were submitted in a timely manner to the State Treasurer in accordance with State law.
- We were unable to obtain a supplemental schedule of fines and assessments from an audited financial statement for the fiscal year ended June 30, 2012 or the reconciliation to the State Treasurer's Revenue Remittance Forms with the Town's general ledger. We were unable to determine if the supplemental schedule of fines and assessments contained all required elements in accordance with State law.

Our findings as a result of these procedures are presented in Timely Submission of State Treasurer's Revenue Remittance Form and Supplementary Schedule in the Accountant's Comments section of this report.

The Honorable Nikki R. Haley, Governor  
and  
The Honorable Lewin K. Platt, Chief Judge  
Ms. Elizabeth Wrenn, Clerk of Court  
Town of Bonneau  
June 25, 2014

### **3. Victim Assistance**

- We gained an understanding of the policies and procedures established by the Town to ensure proper accounting for victim assistance funds.
- We made inquiries and performed substantive procedures to determine if any funds retained by the Town for victim assistance were accounted for in a separate account.
- There were no victim assistance expenditures to test to ensure that the Town expended victim assistance funds in accordance with State law and South Carolina Court Administration Fee Memoranda, Attachment L.
- We were unable to obtain a supplemental schedule of fines and assessments.
- We were unable to obtain the Town's general ledger to determine if the Victim Assistance fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

Our findings as a result of these procedures are presented in Victim Assistance Funds and Supplementary Schedule in the Accountant's C o m m e n t s section of this report.

### **4. Calculation of Over/(Under) Reported Amounts**

- We prepared a schedule of fines, fees, assessments and surcharges for the Town for the 36 months ended June 30, 2013 using the Court's cash receipts records. We compared amounts from this schedule to amounts reported on the State Treasurer's Revenue Remittance Forms and calculated the amount over/(under) reported by the Town by category.

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

The Honorable Nikki R. Haley, Governor  
and  
The Honorable Lewin K. Platt, Chief Judge  
Ms. Elizabeth Wrenn, Clerk of Court  
Town of Bonneau  
June 25, 2014

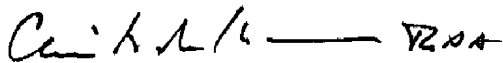
## 5. Status of Prior Findings

- We inquired about the status of findings reported in the Accountant's Comments section of the State Auditor's Report for the twelve month period ended March 31, 2007 and dated May 25, 2007 to determine if the Town had taken adequate corrective action.

Our findings as a result of these procedures are presented in Adherence to Fine Guidelines, Allocation of Installment Payments, Timely Submission of State Treasurer's Revenue Remittance Form and Supplementary Schedule in the Accountant's C o m m e n t s 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 June 30, 2013, and, furthermore, we were not engaged to express an opinion on the effectiveness of internal controls over compliance with the laws, rules and regulations described in paragraph one and the procedures of this report. 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, Chairman of the House Ways and Means Committee, Chairman of the Senate Finance Committee, Chairman of the House Judiciary Committee, Chairman of the Senate Judiciary Committee, members of the Town of Bonneau Town Council, Town of Bonneau Municipal Judge, Town of Bonneau Clerk of Court, Town of Bonneau Finance Director, State Treasurer, State Office of Victim Assistance, and the Chief Justice and is not intended to be and should not be used by anyone other than these specified parties.



Cline Brandt Kochenower & Co. P.A.



**ACCOUNTANT'S  
COMMENTS**

## **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 governing court collections and remittances. 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.

## ADHERENCE TO FINE GUIDELINES

During our test of Municipal Court collections and remittances, we noted the following instances in which the judge did not fine the defendant in accordance with State law:

1) There were three instances where individuals were fined over \$500.00 for violations of Town ordinances. Town Resolution 6, Section 1 states "From and after the date of passage of this resolution all Town Ordinance fines will be set at \$100.00 minimum and maximum of \$500.00 ....". This ordinance is in accordance with South Carolina Code of Laws Section 5-7-30 which states "...The municipal governing body may fix fines and penalties for the violation of municipal ordinances and regulations not exceeding five hundred dollars or imprisonment not exceeding thirty days, or both....".

2) There were two instances where individuals were fined \$299.76 for DUS – 1st. There was one individual who was fined \$597.59 for DUS – 2<sup>ND</sup>. Section 56-1-460(A)(1) of the 1976 South Carolina Code of Laws, as amended, states, "a person...be punished as follows: ... (a) for a first offense, fined three hundred dollars or imprisoned for up to thirty days, or both;" and "(b) for a second offense, fined six hundred dollars or imprisoned for up to sixty consecutive days, or both;"

3) There was one instance where an individual was fined \$25.06 for speeding less than 10 miles per hour [mph] over the limit. There was one instance where an individual was fined \$50.60 for speeding in excess of 10 mph but less than 15 mph over the limit. SECTION 56-5-1520(G) of the 1976 South Carolina Code of Laws, as amended, states,

"A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:

(1) in excess of the above posted limit but not in excess of ten miles an hour by a fine of not less than fifteen dollars nor more than twenty-five dollars;

(2) in excess of ten miles an hour but less than fifteen miles an hour above the posted limit by a fine of not less than twenty-five dollars nor more than fifty dollars;

## **ADHERENCE TO FINE GUIDELINES**, Continued

4) There was one instance where an individual was fined \$1,000.24 for Driving with an Unlawful Alcohol Concentration, DUAC > 0.16. Section 56-5-2933(A) of the 1976 South Carolina Code of Laws, as amended, states, "A person who violates the provisions of this section... must be punished as follows: (1) for a first offense .... If the person's alcohol concentration is sixteen one-hundredths of one percent or more, then the person must be punished by a fine of one thousand dollars or imprisonment for not less than thirty days nor more than ninety days. ...."

The Town Clerk of Court stated the errors noted in 1) occurred because the judge did not consult the minimum fine guidelines when sentencing and 2) – 4) occurred due to the judge rounding fine amounts.

We recommend the Municipal Court implement procedures to ensure that fines levied by the court adhere to applicable State law.

## **CALCULATION AND REMITTANCE OF ASSESSMENTS, SURCHARGES AND FEES**

### **107.5 Percent Assessment**

During our test of Municipal Court collections and remittances, we noted 25 instances where the Town did not properly calculate and remit the 107.5% assessment on fines as required by State law.

Section 14-1-208(A) of the 1976 South Carolina Code of Laws, as amended, states, "A person who is convicted of, or pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The assessment is based upon that portion of the fine that is not suspended, and assessments must not be waived, reduced, or suspended."

## **CALCULATION AND REMITTANCE OF ASSESSMENTS, SURCHARGES AND FEES**, Continued

### **107.5 Percent Assessment**, Continued

The Town Clerk manually calculates assessments, surcharges and fees when preparing its State Treasurer's Revenue Remittance Forms (STRRF). However, we observed that her formula contained a mathematical error resulting in an improper assessment calculation. To determine the impact of this error, we prepared a schedule of court fines and fees to determine if the Court over or underreported amounts reported to the State. See Schedule of Court Fines and Fees Over/(Under) Reported (Attachment 1).

We recommend the Town implement procedures to properly calculate and remit the assessment on the fine amount in accordance with State law. We also recommend the Town revise and submit an amended STRRF in accordance with Attachment 1.

### **Conviction Surcharge**

During our test of Municipal Court collections and remittances, we noted five instances where the Court did not properly calculate and remit the \$25 conviction surcharge.

Section 14-1-211 (A)(1) of the 1976 South Carolina Code of Laws, as amended, states, "In addition to all other assessments and surcharges...a twenty-five dollar surcharge is imposed on all convictions obtained in magistrates and municipal courts in this State. No portion of the surcharge may be waived, reduced, or suspended." This section does not apply to misdemeanor traffic offenses or parking violations.

The Town manually calculates assessments, surcharges and fees in the STRRF preparation. The Town clerk stated she was unaware of this surcharge. Therefore, the surcharge was not reported on the monthly STRRF and remitted to the State Treasurer in accordance with State law. To determine the impact of this omission, we prepared a schedule of court fines and fees to determine if the Court over or underreported amounts reported to the State. See Schedule of Court Fines and Fees Over/(Under) Reported (Attachment 1).

We recommend the Town implement procedures to ensure fees are properly assessed and collected in accordance with State law. We also recommend the Town revise and submit an amended STRRF in accordance with Attachment 1.

## **CALCULATION AND REMITTANCE OF ASSESSMENTS, SURCHARGES AND FEES,**

Continued

### **Breathalyzer Fee**

During our test of Municipal Court collections and remittances, we noted two instances where the Court did not calculate and remit the \$25 breathalyzer test fee for DUI cases in which the test was utilized and the individual was subsequently convicted.

SECTION 56-5-2950 (E) of the 1976 South Carolina Code of Laws, as amended, states, "... if the person is subsequently convicted of violating Section 56-5-2930, 56-5-2933, or 56-5-2945, then, upon conviction, the person must pay twenty-five dollars for the costs of the tests."

The Town manually calculates assessments, surcharges and fees in the STRRF preparation. The Town clerk stated she was unaware of this fee. Therefore, the fee was not reported on the monthly STRRF and remitted to the State Treasurer in accordance with State law. To determine the impact of this error, we prepared a schedule of court fines and fees to determine if the Court over or underreported amounts reported to the State. See Schedule of Court Fines and Fees Over/(Under) Reported (Attachment 1).

We recommend the Town implement procedures to ensure fees are properly assessed and collected in accordance with State law. We also recommend the Town revise and submit an amended STRRF in accordance with Attachment 1.

### **DUI Pullout**

During our test of Municipal Court collections and remittances, we noted two instances where the Court did not calculate and remit the \$100 Pullout for one DUI case and one DUS case.

SECTION 56-5-2930 (F) and 56-5-2933 (F) of the 1976 South Carolina Code of Laws, as amended, 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."

## **CALCULATION AND REMITTANCE OF ASSESSMENTS, SURCHARGES AND FEES,**

Continued

The Town manually calculates assessments, surcharges and fees in the STRRF preparation. The Town clerk stated she was unaware of the pullout. Therefore, the pullout was not reported on the monthly STRRF and remitted to the State Treasurer in accordance with State law. To determine the impact of this error, we prepared a schedule of court fines and fees to determine if the Court over or underreported amounts reported to the State. See Schedule of Court Fines and Fees Over/(Under) Reported (Attachment 1).

We recommend the Town implement procedures to ensure fees are properly assessed and collected in accordance with State law. We also recommend the Town revise and submit an amended STRRF in accordance with Attachment 1.

### **ALLOCATION OF INSTALLMENT PAYMENTS**

During our test of Municipal Court collections and remittances, we noted eleven out of twenty-five instances where the Court did not allocate installment payments on a pro rata basis. We also noted the Court had a policy of only reporting installment payments when they exceeded \$100 when paid, otherwise they held them until the fine was fully paid.

Section 14-1-209 of the 1976 South Carolina Code of Laws, as amended, provides guidance when the fine and assessment are paid in installments. The Court Administration Fee Memorandum dated June 29, 2012 states "The intent of Section 14-1-209(C) is that each installment payment be allocated on a pro rata basis to each applicable fine, assessment, and surcharge." The memo further states "Funds collected as installments should not be held until full payment is received but must be remitted each month..."

The Town clerk was unaware the Town's policy did not comply with State law.

We recommend the Municipal Court implement procedures to ensure that installment payments are allocated and paid in accordance with State law. We also recommend the Town revise and submit an amended STRRF in accordance with Attachment 1.

## **TIMELY SUBMISSION OF STATE TREASURER'S REVENUE REMITTANCE FORM**

During our testing of the Town's State Treasurer Revenue Remittance Forms (STRRF), we noted ten out of twelve STRRF were not submitted to the State Treasurer by the fifteenth day of the month as required by State law and two had not yet been submitted. The forms that were submitted were from seven to two hundred thirty-one days late.

The Town Treasurer stated forms were submitted as Town finances allowed.

Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the Town to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

We recommend the Town implement procedures to ensure the STRRF are submitted by the fifteenth day of each month in compliance with State law.

## **VICTIM ASSISTANCE FUNDS**

We were unable to obtain a victim assistance general ledger to trace receipts into or to determine if the victim assistance fund balance was properly carried forward. The Town, however, did provide us with a sheet of accounting ledger paper with victim assistance data in chronological order for our procedures period. The Town did not maintain a separate bank account into which we could trace deposits for victim assistance revenue. We determined from our review of the account activity that there were no expenditures during the procedures period. We also noted that the ledger balance is maintained from one fiscal year to the next; however, there was no bank account which segregated and maintained a balance equal to this amount.

Section 14-1-208(B) states "The city treasurer must remit 11.16 percent of the revenue generated by the assessment imposed in subsection (A) to the municipality to be used for the purposes set forth in subsection (D)..." and Section 14-1-211(B) states "The revenue collected pursuant to subsection (A)(1) must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer, for the purpose of providing services for the victims of crime, including those required by law."



**VICTIM ASSISTANCE FUNDS**, Continued

The Town clerk stated the Town made deposits as funds became available.

We recommend the Town properly account for this liability and this fund in its general ledger. We also recommend the Town establish and implement policies and procedures to ensure victim assistance revenue is used in accordance with state law. We also recommend the Town revise and submit an amended STRRF in accordance with Attachment 1.

**SUPPLEMENTARY SCHEDULE**

The Town did not provide an audited financial statement which included a schedule of fines and assessments for our procedures testing. They did however provide a schedule that included a letter from a public accountant with no form of assurance. There was no reconciliation available with this schedule and it did not reconcile to the general ledger or to the STRRF.

South Carolina Code of Laws Section 14-1-208( E ) requires the municipality have an audited supplementary schedule indicating all fines and assessments collected by the municipal court, the amount of fines and assessments retained and the amount of fines and assessments remitted to the state treasurer. It should also include the total funds by source that are allocated to victims' services activities, how those funds were expended and any balances carried forward.

No reason was given as to why the financial audit and schedule were not available.

The Town should ensure that its financial statements are prepared, that they include all required schedules and they are independently audited in accordance with State law.

## **SECTION B – 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 Report on Agreed Upon Procedures of the Town of Bonneau Municipal Court for the twelve month period ended March 31, 2007 and dated May 25, 2007. We determined that the deficiencies outlined in the findings titled Remittance of Partial Payments, Adherence to Judicial Department Fine Guidelines, Timely Filing and Required Supplemental Schedule of Fines and Assessments still exist; consequently we have reported similar findings in Adherence to Fine Guidelines, Allocation of Installment Payments, Timely Submission of the State Treasurer's Revenue Remittance Form and Supplementary Schedule in Section A of the report.

Town of Bonneau Municipal Court  
 Schedule of Court Fines and Fees Over/(Under) Reported  
 For the 36 months ended June 30, 2013

Sources: State Treasurer's Revenue Remittance Forms, Assessment Reports, general ledger, as ref.

Attachment 1

Allocation in Accordance with State Law

	Total Assessed Collections	Public Defender Application Fee - \$40	Body Piercing	Marriage License Fee	Bond Estreatment	Boating Under the Influence (BUI)	DUS DPS Pullout - \$100	DUI Assessment - \$12	DUI Surcharge	DUI DPS Pullout - \$100	DUI/DUAC Breathalyzer Test Conviction Fee - \$25	Drug Surcharge - \$100 per case	Law Enforc. Surcharge - \$25 Per Case	Criminal Justice Academy Surcharge - \$5 Per Case	Municipal - State Assessment	Municipal Traffic Education Program \$140 Application Fee	Municipal - Victim Services Assessment	Municipal - Victim Services Surcharge	Municipal - Other Victim Services Assessments	
Total FYE June 2011	156,360.89	-	-	-	-	-	2,598.96	52.91	440.92	440.92	60.23	375.18	26,735.42	5,347.08	105,747.46	-	13,283.90	1,277.92	-	
Total FYE June 2012	110,755.19	-	-	-	-	-	1,422.07	41.97	349.73	349.73	37.43	745.36	20,121.76	4,024.35	73,533.61	-	9,237.23	891.94	-	
Total FYE June 2013	118,958.15	-	-	-	-	-	1,872.50	38.57	321.45	308.60	55.36	998.99	23,495.55	4,699.11	76,750.97	-	9,641.39	775.66	-	
<b>Total Court Collections per Cash Receipt Records</b>	<b>386,074.23</b>	-	-	-	-	-	<b>5,893.52</b>	<b>133.45</b>	<b>1,112.10</b>	<b>1,099.25</b>	<b>153.03</b>	<b>2,119.53</b>	<b>70,352.73</b>	<b>14,070.55</b>	<b>256,032.04</b>	-	<b>32,162.51</b>	<b>2,945.53</b>	-	
Remittances per State Treasurer's Revenue Remittance Forms	312,050.08	-	-	-	-	-	7,600.00	192.00	1,600.00	-	-	3,450.00	70,400.00	13,770.00	215,038.08	-	-	-	-	-
Total Retained for Victim Assistance	26,892.68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,892.68	-	-	-
<b>Balance Owed</b>	<b>47,131.47</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance Due From/(Due to) State	(38,916.11)	-	-	-	-	-	1,706.48	58.55	487.90	(1,099.25)	(153.03)	1,330.47	47.27	(300.55)	(40,993.96)	-	-	-	-	-
Balance Due From/(Due to) Victim Assistance	(8,215.36)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,269.83)	(2,945.53)	-	-
<b>Total Due</b>	<b>(47,131.47)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Treasurer Revenue Remittance Form Line		Line A	Line B	Line C	Line D	Line E	Line F	Line G	Line H	Line I	Line IA	Line J	Line K	Line KA	Line L	Line LA	Line N	Line O	Line OA	

**TOWN'S  
RESPONSE**

## Response to SC Audit 2012 – 2013

The following is the response to the Audit Report for the Town of Bonneau July 2012 through June 2013 concerning the Auditors comments:

On the Calculation of Assessments, the figures were found from using the old formula that was approved many years ago. The Town of Bonneau was made aware of the new formula to include all pullout surcharges and fees implemented in recent years. These include DUI, DUS, DRUGS, and BREATHALYZER etc. as stated by Mr. Blake. The clerk's office has since been following this formula as laid out for us and remitted into the State Treasurer as such in a timely manner.

The State Auditor also pointed out the town had been late on occasion in submitting payment to the State Treasurer on fines and fees over the years. The clerk had explained that the Town was aware of being behind on some of the payments over the last few years and was making every effort to send payments on or near the 15<sup>th</sup> of each month for both past and current in order to get caught up.

The Town of Bonneau does keep records on the Victims Assistance Funds. This amount is determined from the assessment fees collected and calculated by the monthly statement sheet. The amount collected is carried over every month and our records show we have only used this fund twice in five year for less than \$250.00.

The Town of Bonneau did provide a financial statement that was prepared by an accountant which the South Carolina State Treasurer's office accepted as our audit. The accountant that handled our records is deceased. The Town of Bonneau is searching for a new certified public accountant.

It is the overall goal of the Town of Bonneau to correct all issues and bring all matters up to date.

Sincerely,

Elizabeth Wrenn  
Clerk