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*Florence County General Sessions Court System*

Florence, South Carolina

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



November 21, 2017

Ms. Laurie Carpenter, County Treasurer  
Florence County  
Florence, South Carolina

Ms. Doris Poulos O'Hara, Clerk of Court  
Florence County  
Florence, South Carolina

Mr. Kevin Yokim, CPA, Finance Director  
Florence County  
Florence, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Florence County General Sessions 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,

George L. Kennedy, III, CPA  
State Auditor

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# BROWN CPA, LLC

## Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Ms. Laurie Carpenter, County Treasurer  
Florence County  
Florence, South Carolina

Ms. Doris Poulos O'Hara, Clerk of Court  
Florence County  
Florence, South Carolina

Mr. Kevin Yokim, CPA, Finance Director  
Florence County  
Florence, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Office of the State Auditor and Florence County General Sessions Court System, solely to assist you in evaluating the systems, processes, and behaviors of the Florence County General Sessions Court System for the period July 1, 2015 through June 30, 2016, in the areas addressed. The sufficiency of these procedures is solely the responsibility of the South Carolina Office of the State Auditor and the Florence County General Sessions 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 confirm timely reporting by the Clerk of Court's Office.
- We obtained the court dockets from the Clerk of Court. We randomly selected twenty-five cases from the court dockets and recalculated the fine, fee, assessment and surcharge calculation to confirm that the fine, fee, assessment and surcharge were properly allocated in accordance with applicable State law and the South Carolina Court Administration Fee memoranda.
- We randomly selected twenty-five court receipt transactions to confirm that the fine, fee, assessment and surcharge calculation adhered to State law and the South Carolina Court Administration Fee memoranda and that the receipts were allocated in accordance with applicable State law.

We found no exceptions as a result of the procedures.

### 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 inspected all monthly court remittance forms or equivalents to confirm that the forms were completed in accordance with instructions and submitted timely in accordance with State law.
- We agreed the amounts reported on the monthly remittance forms or equivalents to the County's support.
- We inspected the County's support to confirm that the County properly classified fine, fee, assessment, and surcharge receipts.

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- We inspected all State Treasurer's Revenue Remittance Forms for the period July 1, 2015 through June 30, 2016 and agreed the amounts reported on the State Treasurer's Revenue Remittance Forms to the court remittance forms or equivalents.
- We agreed 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, to the County's general ledger.
- We inspected the County's supplemental schedule of fines and assessments, as reported in the annual financial statement audit, to confirm that it contained all the elements required by 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 confirm proper accounting for victim assistance funds.
- We made inquiries and confirmed that funds retained by the County for victim assistance were deposited into a separate account.
- We randomly selected expenditures to confirm that the County expended victim assistance funds in accordance with State law and the South Carolina Court Administration Fee memoranda.
- We inspected the County's victim assistance financial activity on the supplemental schedule of fines and assessments, as reported in the annual financial statement audit, and confirmed that it was in compliance with applicable State law.
- We agreed 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, to the County's general ledger or subsidiary ledgers.
- We inspected the County's victim assistance account to confirm 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. **Calculation of Over/(Under) Reported Amounts**

- We inspected copies of monthly State Treasurer Revenue Remittance Forms for the 12 month period ended June 30, 2016, which the County prepared and submitted to the South Carolina Office of the State Treasurer. We calculated the amount over/(under) reported by the County by category.

We found no exceptions as a result of the procedures.

### 5. **Status of Prior Findings**

- This is the initial examination of the Florence County General Sessions Court System, as such, there are no prior findings reported.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or a review, the objective of which would be an opinion or conclusion, respectively, on the systems, processes, and behaviors of the Court. Accordingly, we do not express such an opinion or conclusion. 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, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Florence County Council, Florence County Clerk of Court, Florence County Treasurer, State 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. However, this report is a matter of public record and its distribution is not limited.

BROWN CPA, L.L.C.

Irmo, South Carolina  
November 21, 2017