

**TOWN OF BETHUNE COURT  
BETHUNE, SOUTH CAROLINA**

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



**TOWN OF BETHUNE MUNICIPAL COURT  
BETHUNE, 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

October 23, 2009

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

The Honorable Gail W. Hall, Municipal Judge  
Town of Bethune  
Bethune, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Town of Bethune 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, which appears to read "Richard H. Gilbert, Jr.", is written over a faint, larger version of the same signature.

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 Bethune had underreported court fines, fees and assessments to the South Carolina State Treasurer's Office. The Town of Bethune 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 corrected State Treasurer Revenue Remittance Forms and the calculations provided by the independent auditor, we verified the corrections on the State Treasurer Revenue Remittance Form.
- We verified the calculation of court fines, fees and surcharge amounts provided by the independent auditor, and compared this to the amounts paid to the Victim Assistance fund.

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 Bethune 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.



August 3, 2009

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

Attachment 1

Allocation in Accordance with Judicial  
Department Memo

	Allocation in Accordance with State Law											
	TOTAL COLLECTIONS	Law Enforement Surcharge	DUI/\$12	DUI/\$100	Drug Surcharge P 33.7	Conviction Surcharge	Fine & Assessment	State Assessment	Victim Services	Fine	DUS PULLOUT	DUI PULLOUT
\$												
<b>Total 2006</b>	18,561.50	2,925.00	0.00	0.00	0.00	0.00	15,636.50	7,196.78	904.05	7,535.66	0.00	0.00
<b>Total 2007</b>	14,456.00	2,325.00	0.00	0.00	0.00	0.00	12,131.00	5,583.36	701.38	5,846.27	0.00	0.00
<b>Total 2008</b>	16,444.75	2,350.00	0.00	0.00	200.00	50.00	13,844.75	6,372.12	800.46	6,672.17	100.00	0.00
<b>Corrected Collections</b>	<b>49,462.25</b>	<b>7,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>50.00</b>	<b>41,612.25</b>	<b>19,152.26</b>	<b>2,405.89</b>	<b>20,054.10</b>	<b>100.00</b>	<b>0.00</b>
<b>Total Remittances Made for the 36 Month Period:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(200.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,416.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(100.00)</b>	<b>0.00</b>
<b>Victim Assistance 1999-2005</b>								<u>6,503.56</u>				
	<u>49,462.25</u>											
<b>Balance Due Victim Services:</b>	<u>8,959.45</u>					<u>50.00</u>			<u>8,909.45</u>			
<b>Balance Due State:</b>	\$ <u>8,336.26</u>	<u>7,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>736.26</u>			<u>0.00</u>	<u>0.00</u>	
<b>State Treasurer Revenue Remittance Form Line</b>		K	G	H	J	O		L	N	F	I	
 NOTE: With the exception of the remaining correction below, the 2007-2008 corrections were submitted in September 2008 on two seperate State Treasurer's Revenue Remittance Forms. The 2006 corrections were submitted in October 2008 on a seperate State Treasurer's Revenue Remittance Form. An accounting for Victim Assistance for fiscal year 2009 should begin with a \$8959.45 balance.												
 Remaining Correction:						<u>50.00</u>			<u>(2.89)</u>			
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>(23.01)</u>			<u>0.00</u>	<u>0.00</u>	
		K	G	H	J	O		L	N	F	I	