

**JASPER COUNTY CIRCUIT,
PROBATE AND FAMILY COURT SYSTEMS**

RIDGELAND, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2016

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February 23, 2018

The Honorable Margaret Bostick, Clerk of Court
Jasper County Circuit, Probate and Family Court System
Ridgeland, South Carolina

The Honorable Verna Garvin, Treasurer
Jasper County
Ridgeland, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Jasper County Circuit, Probate and Family Court System as of and for the year ended June 30, 2016, was issued by Steven L. Blake, CPA, 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

GLKIII/sag

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

February 23, 2018

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

The Honorable Margaret Bostick, Clerk of Court
Jasper County Circuit, Probate and Family Court System
Ridgeland, South Carolina

The Honorable Verna Garvin, Treasurer
Jasper County
Ridgeland, South Carolina

I have performed the procedures described below, which were agreed to by the South Carolina Office of the State Auditor and the County of Jasper and the Jasper County Circuit, Probate and Family Courts, on the systems, processes, and behaviors related to financial activity of the Jasper County Circuit, Probate and Family Court Systems for the fiscal year ended June 30, 2016, in the areas addressed. The County of Jasper and the Jasper County Circuit, Probate and Family Courts are responsible for the systems, processes and behaviors related to financial activity. The sufficiency of these procedures is solely the responsibility of the South Carolina Office of the State Auditor and the County of Jasper and the Jasper County Circuit, Probate and Family Courts. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. Clerk of Court

- I gained an understanding of the policies and procedures established by the Clerk of Court to confirm proper accounting for all fines, fees, assessments, surcharges, forfeitures, escheatments, or other monetary penalties.
- I obtained the General Sessions' beginning and ending indictment numbers for all cases from the Clerk of Court. I judgmentally selected twenty-five cases and recalculated the fine, fee, assessment and surcharge calculation to confirm that the fine, fee, assessment or surcharge were properly allocated in accordance with applicable State law. I also confirmed that the fine, fee, assessment and/or surcharge adhered to State law and to the South Carolina Court Administration fee memoranda.

George L. Kennedy, III, CPA, State Auditor
and
The Honorable Margaret Bostick, Clerk of Court
The Honorable Verna Garvin, Treasurer
Jasper County
February 23, 2018

- I obtained the population of case numbers for all new cases filed in the Court of Common Pleas from the Clerk of Court. I judgmentally selected twenty-five case numbers to confirm that filing and motion fees adhered to State law and the Clerk of Court Manual.
- I obtained the population of case numbers for all new cases filed in Family Court from the Clerk of Court. I judgmentally selected twenty-five cases to confirm that filing fees, motion fees, support collection fees, and fines adhered to applicable State law and the Clerk of Court Manual.
- I traced the receipt transactions for each case selected in each court above to confirm that the receipts were remitted in a timely manner to the County Treasurer in accordance with State law.
- I compared all amounts reported on the monthly court transmittal reports to the Court's summary cash receipt report or equivalent.

Findings

Adherence to Fine Guidelines

The Court did not sentence one defendant in accordance with State law for Failure to Stop for a Blue Light – 1st Offense. The judge fined the defendant \$150 instead of the required minimum \$500.

Installment Payment Fee

The Clerk of Court collected the 3% Installment Payment Fee on three out of five fines collected in one payment.

Court Transmittal Reports:

When I traced the monthly transmittal reports to the Court's summary cash receipt report from the Case Management System, I found the Clerk runs the report from the CMS system for Common Pleas cases but manually alters the amounts and adds the family court system numbers to them. This procedure impedes tracing amounts directly into the CMS system as well as allows for human error in transferring data. This human error directly related to errors in amounts submitted to the State Treasurer's Office. See **Calculation of Over/(Under) Reported Amounts** below.

Timely Filing:

The Clerk did not submit eight of the twelve transmittals to the County Treasurer timely. The Clerk was between 1 and 33 days late.

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Jasper County
February 23, 2018

2. Probate Judge

- I gained an understanding of the policies and procedures established by the Probate Court to ensure proper accounting for all domestic violence fees.
- I obtained the population of marriage license numbers for all new marriage licenses issued by the Probate Court from the Probate Judge. I confirmed that the domestic violence fee included in the marriage license fee adhered to State law.

There were no findings as a result of these procedures.

3. County Treasurer

- I gained an understanding of the policies and procedures established by the County to confirm timely reporting by the County.
- I obtained copies of all State Treasurer's Revenue Remittance Forms submitted by the County which reported court generated monies for the fiscal year ended June 30, 2016. I agreed the line item amounts reported on the State Treasurer's Revenue Remittance Forms to the monthly court remittance reports, general ledger, and to the State Treasurer's receipts for four randomly selected months.
- I inspected the State Treasurer's Revenue Remittance Forms to confirm they were submitted in a timely manner to the State Treasurer in accordance with State law.
- I confirmed that the amounts reported by the County on its supplemental schedule of fines and assessments for the fiscal year ended June 30, 2016 agreed to the State Treasurer's Revenue Remittance Forms and to the County's general ledger. I also inspected the supplemental schedule to confirm it contained all the elements required by State law.

Findings

State Treasurer's Office Revenue Remittance Submission Procedures:

The County Treasurer files blank revenue remittance forms when the Clerk of Court is late, so the Treasurer is always timely. As noted in the finding above, the Clerk was late eight out of twelve months. This procedure however is not done in a fail-safe manner in that the County Treasurer does not properly track when late reports are submitted and most importantly, what amounts are submitted. This lack of process has resulted in duplicate payments in the August 2015 revenue remittances as well as unpaid submissions for February, April and May 2016. See **Calculation of Over/(Under) Reported Amounts** below.

Supplemental Schedule

The information in the Supplemental Schedule, when compared to the support documents, did not include any Clerk of Court information. The information was inconsistent also. The Schedule did not have the required "in-relation-to" opinion.

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4. Victim Assistance

- I gained an understanding of the policies and procedures established by the County to confirm proper accounting for victim assistance funds.
- I made inquiries and confirmed that funds retained by the County for victim assistance were accounted for in a separate account.
- I selected all payroll and payroll related expenditures to confirm that the County expended victim assistance funds in accordance with State law and South Carolina Court Administration Fee Memoranda, Attachment L.
- I inspected the County's victim assistance financial activity as reported on the supplemental schedule of fines and assessments in the latest audited financial statement and confirmed that it was in accordance with applicable State law.
- I 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 the Victim Assistance Fund, to the County's general ledger or subsidiary ledgers.
- I inspected the County's general ledger to confirm if the Victim Assistance Fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

Findings

The County Treasurer had under reported Victim Assistance revenue by not copying the amounts transmitted to the Revenue Remittance Form. See **Calculation of (Over)/Under Reported Amounts** below.

The County Supplemental Schedule did not include Clerk of Court activity and was therefore missing Victim Assistance revenues.

The County was finalizing a State Office of Victim's Assistance audit and could not provide me with updated Victim Advocate allocation percentages. I was therefore unable to determine if the expenses were in accordance with the law or if the fund balance had been retained, if any, in accordance with the law. Also, because the County had under reported revenues, I was unable to determine if the Victim Assistance fund had all required revenues credited to it.

5. Calculation of (Over)/Under Reported Amounts

- I obtained court transmittal forms for the twelve-month period ended June 30, 2016. I calculated the amount (over)/under reported by the Clerk of Court for the period.

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Jasper County
February 23, 2018

STRRF LINE	DESCRIPTION	AMOUNT
E.	Circuit/Family Motion Fee - \$25 Per Motion	(1,675.00)
F.	Family/Alimony/Child Support Fee	5,826.69
H.	Circuit/Family Filing Fee - \$100 Per Filing	(1,568.00)
I.	Circuit/Family Filing Fee - \$50 Filing Fee Increase	(1,400.00)
CC.	TOTAL REVENUE DUE TO STATE TREASURER	1,183.69
DD.	General Sessions Victim Assessment	81.70
FF.	General Sessions Victim Surcharge	1,343.67
HH.	TOTAL VICTIM MONEY RETAINED BY LOCAL GOV'T	1,425.37

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the systems, processes and behaviors related to financial activity of the County of Jasper and the Jasper County Circuit, Probate and Family Courts. Accordingly, I do not express an opinion or conclusion. Had I performed additional procedures, other matters might have come to my 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 Jasper County Council, Jasper County Clerk of Court, Jasper County Treasurer, Jasper County Probate Judge, State Treasurer, State Office of Victim Assistance, State Office of Indigent Defense, the Chief Justice 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.

Steven L. Blake, CPA