

**TURBEVILLE MUNICIPAL COURT
TURBEVILLE, SOUTH CAROLINA**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES**

FOR THE YEAR ENDED JUNE 30, 2017

CONTENTS

| | <u>PAGE</u> |
|---|-------------|
| I. STATE AUDITOR'S OFFICE TRANSMITTAL LETTER | 1 |
| II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES | 2 - 7 |



April 24, 2018

The Honorable Debra Welch, Clerk of Court
Turbeville Municipal Court
Turbeville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Turbeville Municipal Court System as of and for the year ended June 30, 2017, 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/cwc

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

April 24, 2018

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

Debra Welch, Clerk of Court
Turbeville Municipal Court
Turbeville, South Carolina

I have performed the procedures described below, which were agreed to by the South Carolina Office of the State Auditor and Town of Turbeville, on the systems, processes, and behaviors related to court fines and fees of the Town of Turbeville for the period July 1, 2016 through June 30, 2017, in the areas addressed. The Town of Turbeville and the Turbeville Municipal Court are responsible for the systems, processes, and behaviors related to court fines and fees. The sufficiency of these procedures is solely the responsibility of the South Carolina Office of the State Auditor and the Town of Turbeville and the Turbeville Municipal Court. 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 timely reporting by the Clerk of Court's Office.
- I obtained the court dockets or equivalents from the Clerk of Court. I judgmentally selected 25 cases from the court dockets and I confirmed the fine assessed adhered to State law. I also recalculated the fine, fee, assessment and surcharge calculation to confirm that the fine, fee, assessment and surcharge were properly calculated and allocated in accordance with applicable State law and the South Carolina Court administration fee memoranda.
- I inspected the court receipt transactions for the above cases to confirm that the fine, fee, assessment and surcharges assessed adhered to State law and the South Carolina Court administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

Mr. George L. Kennedy, III, CPA, State Auditor
and
Debra Welch, Clerk of Court
Turbeville Municipal Court
April 24, 2018

Findings

Adherence to Fine Guidelines

- The Court did not fine one defendant in accordance with State law for Alcohol – Broken Seal. The fine was \$131.57 instead of \$100
- One defendant was not fined in accordance for State law for Speeding > 10 < 15 mph Over the Limit. They were fined \$60.24 instead of \$25 to \$50. Another defendant was not fined in accordance with State law for Speeding < 10 mph Over the Limit. They were fined \$49.64 instead of \$50 to \$75
- One defendant was fined \$50 for a Seatbelt violation instead of \$25.
- One defendant was not fined in accordance with State law for Driving Under Suspension [**DUS**] – not DUI. The defendant was fined \$303.86 instead of \$300.
- Two defendants were not fined in accordance with State law for Reckless Driving. One was fined \$200.24 and the other \$202.41 rather than \$200.
- The court sentenced one defendant \$620 for Possession of Drug Paraphernalia. The fine is \$500 in accordance with State law.
- One defendant was fined \$55.40 for Possession of Beer by a Minor instead of \$100 to \$200 in accordance with State law.
- I could not determine whether one defendant was fined in accordance with State law as the violation description differed from the violation legal reference.

Conviction Surcharge

The Town assesses the conviction surcharge on local traffic ordinances. By law, the conviction surcharge only applies to non-traffic violations. See **Calculation of Over/(Under) Reported Amounts** for further information.

2. Municipal Treasurer

- I gained an understanding of the policies and procedures established by the Municipal treasurer to confirm timely reporting by the Municipality.

Mr. George L. Kennedy, III, CPA, State Auditor
and
Debra Welch, Clerk of Court
Turbeville Municipal Court
April 24, 2018

- I 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.

- I agreed the amounts reported on the monthly remittance forms or equivalents to the Municipality's support.

- I inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.

- I inspected all State Treasurer's Revenue Remittance Forms (STRRF) for the period July 1, 2016 through June 30, 2017 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

- I agreed the amounts reported by the Municipality on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, for the period July 1, 2016 through June 30, 2017, to the Municipality's general ledger.

- I inspected the Municipality'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.

There were no findings as a result of these procedures.

3. Victim Assistance

- I gained an understanding of the policies and procedures established by the Municipality to confirm proper accounting for victim assistance funds.

- I made inquiries and confirmed that any funds retained by the Municipality for victim assistance were deposited into a separate account.

- I selected all expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and the South Carolina Court administration fee memoranda.

Mr. George L. Kennedy, III, CPA, State Auditor
and
Debra Welch, Clerk of Court
Turbeville Municipal Court
April 24, 2018

- I inspected the Municipality'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 adhered to and included items required by State law.

- I agreed the amounts reported by the Municipality on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, applicable to the Victim Assistance Fund, to the Municipality's general ledger or subsidiary ledgers or equivalent.

- I inspected the Municipality'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.

Findings

Supplemental Schedule

The Victim Assistance fund balance reported on the schedule does not agree to the reconciled bank statement balance by \$62.

Excess Transfers

During the thirty-six months ended June 30, 2017, the Town Treasurer transferred \$10,525.18 excess funds to the Victim Assistance fund. The Treasurer duplicated the transfers in two different months. The treasurer was unavailable for comment.

Mr. George L. Kennedy, III, CPA, State Auditor
and
Debra Welch, Clerk of Court
Turbeville Municipal Court
April 24, 2018

4. Calculation of (Over)/Under Reported Amounts

• I obtained court transmittal forms for the thirty-six-month period ended June 30, 2017. I calculated the amount (over)/under reported by the Clerk of Court for the period related to the **Conviction Surcharge** finding above. Besides returning \$64,467.79 to the Town's general fund, the results are as follows:

| STRRF LINE | DESCRIPTION | AMOUNT |
|-----------------------|---|-----------------|
| L. | Municipal – 107.5% | 61,568.68 |
| M. | TOTAL REVENUE DUE TO STATE TREASURER | 61,568.68 |
| | RETAINED BY MUNI FOR VICTIM SERVICES | |
| N. | Assessments - Municipal | 7,734.20 |
| O. | Surcharges - Municipal | (133,770.67) |
| P. | TOTAL RETAINED FOR VICTIM SERVICES | \$ (126,036.47) |

Including the amounts from the “**Excess Transfers**” finding above, the total amount returned to the general fund would be \$74,992.97 and the total reduction to Victim Services would be \$136,561.65.

Mr. George L. Kennedy, III, CPA, State Auditor
and
Debra Welch, Clerk of Court
Turbeville Municipal Court
April 24, 2018

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 an opinion or conclusion, respectively, on the systems, processes, and behaviors related to court fines and fees of the Town of Turbeville and the Town of Turbeville Municipal Court. Accordingly, I do not express an opinion or conclusion. Had I 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 Turbeville Municipal Council, Turbeville Municipal Clerk of Court, Turbeville Municipal Treasurer, 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. However, this report is a matter of public record and its distribution is not limited.

Steven L. Blake, CPA