
Laurens County Magistrate Court

Laurens, South Carolina

Independent Accountant's Report on Applying Agreed-Upon
Procedures for the year ended June 30, 2017



April 25, 2019

The Honorable William J. Caime
County Administrator
Laurens County
Laurens, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Laurens County Magistrate Court Systems as of and for the year ended June 30, 2017, was issued by Brown CPA, LLC, 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,

George L. Kennedy, III, CPA
State Auditor

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BROWN CPA, LLC

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

The Honorable William J. Caime
County Administrator
Laurens County
Laurens, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Office of State Auditor and Laurens County Magistrate Court, on the systems, processes, and behaviors related to court fines and fees of Laurens County Magistrate Court for the period July 1, 2016 through June 30, 2017, in the areas addressed. Laurens County and the Laurens County Magistrate Court (the "County") 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 Laurens County and the Laurens County Magistrate Court. Consequently, we 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**

- We gained an understanding of the policies and procedures established by the Clerk of Court to determine timely reporting by the Clerk of Court's Office.
- We obtained the court dockets or equivalents 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 fee, fine, assessment and surcharge adhered to State law and the South Carolina Court administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

Findings – Adherence to Fine Guidelines

#1 The Court did not sentence two separate defendants in accordance with State law for sale of beer or wine to a minor, under the age of twenty-one, 1st offense. In both instances the Court fined the individuals \$96.38 however South Carolina code of laws section 61-6-4080(A) states that:

“A person engaged in the sale of alcoholic liquors who knowingly sells the alcoholic liquors to a person under the age of twenty-one is guilty of a misdemeanor and, upon conviction for a first offense, must be fined not less than two hundred dollars nor more than three hundred dollars ...” plus assessments.

#2 The Court did not sentence one defendant in accordance with State law for speeding < 10 MPH over the speed limit. The judge fined the defendant \$4.82 and the required fine was \$15 – \$25 plus assessments. The associated judge assigned to the case has since retired and as such no explanation was provided as to why the incorrect fine was imposed.

Management Response – See Attachment A.

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 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.
- We 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 State Treasurer’s Revenue Remittance Forms to the court remittance forms or equivalents.
- We agreed 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, 2016 through June 30, 2017, to the County’s general ledger.
- We inspected the County’s supplementary 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.

Finding – Court Records Retention

The Court did not keep all of the detail reports used to prepare the State Treasurer’s Revenue Remittance Forms for the period July 1, 2016 through June 30, 2017. The current office manager reprinted the detail monthly reports however the totals from these reprinted reports did not always agree with the amounts reported on the monthly STRRF. We noted differences between the detail reports and the STRRF on ten of twelve months tested.

Management Response – See Attachment A.

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 any funds retained by the County for victim

assistance were deposited into a separate account.

- We selected twenty five expenditures to confirm that the County expended victim assistance funds in accordance with State law and 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 twelve month period ended June 30, 2017, 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.

Finding – Court Records Retention

As noted above in the finding for procedure #2 this procedure could not be performed for ten of twelve months tested. For the remaining two months tested we found no exceptions as a result of the procedures.

Management Response – See Attachment A.

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 the expression of an opinion or conclusion, respectively, on the systems, processes, and behaviors related to court fines and fees. 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, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of Laurens County Council, Laurens County Clerk of Court, Laurens County Finance Director, State Treasurer, Office of Attorney General Department of Crime Victims Compensation, 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
April 25, 2019

Attachment A

April 25, 2019

To whom it may concern:

We have reviewed the comments provided herein and are in agreement with the comments and will remediate these items as follows.

Adherence to Fine Guidelines

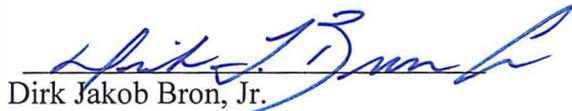
We will review State of South Carolina guidelines for minimum and maximum amounts for fines and assessments in an effort to comply with State Law when imposing fines upon defendants.

Court Record Retention

The previous office manager who terminated June 2016 as been replaced and the current office manager prints and maintains copies of the detail reports supporting the amounts remitted on the monthly State Treasurer's Revenue Remittance Forms.

We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,



Dirk Jakob Bron, Jr.
Associate Magistrate Judge