

**LATTA MUNICIPAL COURT  
LATTA, SOUTH CAROLINA  
STATE AUDITOR'S REPORT  
JUNE 30, 2018**

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May 10, 2019

Rebecca Page, Town Treasurer  
Janette W. Dupree, Municipal Judge and Clerk of Court  
Town of Latta Municipal Court  
Latta, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Latta Municipal Court as of and for the year ended June 30, 2018, was issued by Steven L. Blake, CPA, 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

GLKIII/sag

# STEVEN L. BLAKE, CPA

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

May 10, 2019

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

Rebecca Page, Town Treasurer  
Janette W. Dupree, Municipal Judge and Clerk of Court  
Town of Latta Municipal Court  
Latta, 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 Latta, on the systems, processes, and behaviors related to court fines and fees of the Town of Latta Municipal Court for the period July 1, 2017 through June 30, 2018, in the areas addressed. The Town of Latta and the Latta 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 Latta 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:

### 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 under 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 under applicable State law.

Mr. George L. Kennedy, III, CPA, State Auditor  
And  
Rebecca Page, Treasurer  
Janette W. Dupree, Judge and Clerk of Court  
Latta Municipal Court  
May 10, 2019

## **Findings**

### **Adherence to Fine Guidelines**

- The Court fined one defendant \$411.79 for Driving Under the Influence, 1<sup>st</sup> Offense less than .1. Section 56-5-2930(A) of the 1976 South Carolina Code of Laws, as amended, states, “A person who violates the provisions of this section... must be punished as follows: (1) for a first offense, by a fine of four hundred dollars... .” The Clerk stated this ticket had a roadside bond listed which included a breathalyzer fee but, when input, the breathalyzer fee was not included. Therefore, the software did not allocate the total fine to a breathalyzer fee thus causing the fine to be overallocated.

- The Court fined two defendants \$149.40 for Improper Equipment, a local ordinance violation. The ordinance states “any person convicted ... shall be fined not less than \$150.” The Clerk stated the total fine was rounded down when it was entered into the software system. The Clerk further stated this error will be corrected in the software immediately.

### **2. Municipal Treasurer**

- I gained an understanding of the policies and procedures established by the Municipal treasurer to confirm timely reporting by the Municipality.
- 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 compared and 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, 2017 through June 30, 2018 and agreed the amounts reported on the State Treasurer’s Revenue Remittance Forms 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 latest annual financial statement audit, for the period July 1, 2015 through June 30, 2016, 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. The June 30, 2016 annual financial statement audit was the latest audit.

Mr. George L. Kennedy, III, CPA, State Auditor  
And  
Rebecca Page, Treasurer  
Janette W. Dupree, Judge and Clerk of Court  
Latta Municipal Court  
May 10, 2019

## **Findings**

### **Adherence to Established Procedures**

I could not confirm receipts were deposited in accordance with procedures before November 2017 because the Treasurer could not obtain Bonds and Fines bank statements. However, all receipts for which I obtained bank statements were confirmed to be deposited and allocated under State Law.

### **Timely Submission of State Treasurer's Revenue Remittance Form**

- The Town submitted six STRRF late. Because the Town uses online reporting and I could not obtain online approval dates I could only confirm a range for days late; the STRRF were submitted between one and sixty days late.

- Because of preparing for this agreed upon procedures engagement, it was confirmed that February 2018 was not submitted. It was submitted in April 2019; one year and 27 days late.

### **Supplemental Schedule**

The auditor's opinion did not include an "in-relation-to" opinion on the Supplemental Schedule as mandated by State law.

### **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.
- 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. The June 30, 2016 annual financial statement audit was the latest audit.
- 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 support. The June 30, 2016 annual financial statement audit was the latest audit.

Mr. George L. Kennedy, III, CPA, State Auditor  
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- 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 schedule incorrectly reported all Victims Assistance money was submitted to the County in exchange for County Victims' Advocate services. The Treasurer stated the Town had a Victims' Advocate on the payroll but did not have an agreement with the County for Victims' Advocate services and therefore would not have submitted their Victim's Assistance money to the County during the July 1, 2015 to June 30, 2016 fiscal year.

- Because of the above error the schedule shows a Victims fund balance of \$-0-. While the Treasurer believes the fund balance to be zero due to salary expenses exceeding revenue collections, there was no Victims Assistance accounting or separate bank account during the June 30, 2016 fiscal year to confirm what the fund balance was.

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 Latta Municipal Court. 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.

Mr. George L. Kennedy, III, CPA, State Auditor  
And  
Rebecca Page, Treasurer  
Janette W. Dupree, Judge and Clerk of Court  
Latta Municipal Court  
May 10, 2019

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 Latta Municipal Council, Latta Municipal Clerk of Court, Latta Municipal Treasurer, State Treasurer, Department of Crime Victim Compensation, 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*