

**WAGENER MUNICIPAL COURT  
WAGENER, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT**

**JUNE 30, 2018**



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May 23, 2019

Ms. Tina Salley, Municipal Treasurer and Clerk of Court  
The Honorable Donna H. Williamson, Municipal Judge  
Town of Wagener Municipal Court  
Wagener, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Wagener 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 23, 2019

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

Ms. Tina Salley, Municipal Treasurer and Clerk of Court  
The Honorable Donna H. Williamson, Municipal Judge  
Town of Wagener Municipal Court  
Wagener, 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 Wagener, on the systems, processes, and behaviors related to court fines and fees of the Town of Wagener Municipal Court for the period July 1, 2017 through June 30, 2018, in the areas addressed. The Town of Wagener and the Wagener 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 Wagener 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 12 of approximately 110 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  
Ms. Tina Salley, Municipal Treasurer and Clerk of Court  
The Honorable Donna H. Williamson, Municipal Judge  
Town of Wagener Municipal Court  
May 23, 2019

## **Findings**

### **Adherence to Fine Guidelines**

- The Court fined one defendant \$75.18 for Speeding more than 15 but less than 25 mph over the limit. Section 56-5-1520 of the 1976 South Carolina Code of Laws, as amended, states, "A person ... must be fined or imprisoned as follows: ... (3) in excess of fifteen miles an hour but less than twenty five miles an hour above the posted limit by a fine of not less than fifty dollars nor more than seventy five dollars." The Clerk stated this ticket had a fine amount that had been rounded up to the nearest even dollar thus causing the fine to be overallocated.

- The Court fined one defendant \$12.05 for Driving Under Suspension **[DUS]** not Suspended for DUI – 2<sup>ND</sup> Offense. Section 56-1-460(A)(2) of the 1976 South Carolina Code of Laws, as amended, states, "A person...be punished as follows: (b) for a second offense, fined six hundred dollars or imprisoned for not less than sixty days nor more than six months." The Clerk stated the defendant pled guilty to a lesser charge. The charge the defendant was convicted of was never entered in the software thus causing the software to allocate the payment in accordance with the original charge. The Clerk further stated this error will be corrected in the software.

### **Installment Payments**

The Town's software does not allocate installment payments in accordance with State Law. Section 14-1-209 of the 1976 South Carolina Code of Laws, as amended, provides guidance when the fine and assessment are paid in installments. In addition, the Court Administration Fee Memorandum dated June 28, 2017 states "The intent of Section 14-1-209(B) is that each installment payment be allocated on a pro rata basis to each applicable fine, assessment, and surcharge."

#### **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.

Mr. George L. Kennedy, III, CPA, State Auditor  
And  
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The Honorable Donna H. Williamson, Municipal Judge  
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- 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 latest 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.

## **Findings**

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

The Town submitted all twelve STRRF late. The STRRF were submitted between ten months one day and 1 year, six months fifteen days late.

### **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 latest 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 latest 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.

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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**

### **State Treasurer's Revenue Remittance Forms Errors**

The Town underreported Line N by \$10 on the April 2018 STRRF. Line N is the Victims' Assistance portion of the 107.5% Assessment.

### **Supplemental Schedule**

The Town's audited financial statements for the fiscal year ended June 30, 2017 and 2018 were not completed. There is no Victims' Assistance fund balance in the general ledger. The only recognition of the fund balance is in the supplemental schedule.

### **Borrowing Victims' Assistance Funds**

It was noted in Attorney General's Department of Crime Victim Compensation correspondence dated June 18, 2018 and I also observed that the Town has borrowed Victims' Assistance funds to support general fund programs. Per recalculation, the Victims' Assistance fund balance should be \$29,206 as of June 30, 2018 but the bank balance was \$303.

### **Victim Advocate Part-time Salary Agreement**

The Town has a part-time Victim Advocate. However, the Town does not have an approved part-time salary agreement with the Department of Crime Victim Compensation.

### **Victim Assistance Expenses and Fund Balance**

I could not confirm all Victim Assistance expenses were charged to the fund in accordance with State law because there is no separate general ledger accounting or closeout of revenues and expenses to the fund on an annual basis.

## **4. Status of Prior Findings**

- I inquired of the management of the Municipality about the status of findings reported in the Accountant's Comments section of the State Auditor's Report on the Municipality resulting from an engagement for the period ended June 30, 2017, to confirm that the Municipality had taken adequate corrective action.

Mr. George L. Kennedy, III, CPA, State Auditor  
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### **Finding**

The Timely Submission of State Treasurer's Revenue Remittance Forms and Victims' Assistance findings have both been repeated.

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 Wagener 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.

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 Wagener Municipal Council, Wagener Municipal Clerk of Court, Wagener 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*