

**SOUTH CONGAREE MUNICIPAL COURT
SOUTH CONGAREE, SOUTH CAROLINA**

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

FOR THE YEAR ENDED JUNE 30, 2019

CONTENTS

	<u>PAGE</u>
I. STATE AUDITOR'S OFFICE TRANSMITTAL LETTER	1
II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2 - 6



February 21, 2020

Ms. Dina Lusk, Clerk of Court
Ms. Patt Shull, Town Treasurer
South Congaree Municipal Court
South Congaree, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of South Congaree Municipal Court System as of and for the period July 1, 2018 through June 30, 2019, 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/cmw

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

February 21, 2020

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

Dina Lusk, Clerk of Court
Patt Shull Town Treasurer
South Congaree Municipal Court
South Congaree, 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 South Congaree, on the systems, processes, and behaviors related to court fines and fees of the Town of South Congaree for the period July 1, 2018 through June 30, 2019, in the areas addressed. The Town of South Congaree and the South Congaree 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 South Congaree and the South Congaree 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.

Mr. George L. Kennedy, III, CPA, State Auditor
and
Dina Lusk, Clerk of Court
Patt Shull Town Treasurer
South Congaree Municipal Court
February 21, 2020

- 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.

Findings

Adherence to Fine Guidelines

- The Court sentenced one defendant \$12.05 for a local ordinance violation. The local ordinance requires a fine of \$50 to \$500.

The Clerk stated the incorrect fine amount was listed on the ticket initially and was not corrected.

- The Court sentenced one defendant \$130 for Failure to Properly Signal. Section 56-5-2150 (E) of the South Carolina Code of Laws states "A person who violates the provisions of this section must be fined twenty-five dollars, all or part of which may not be suspended. In addition, no court costs, assessments, surcharges, or points may be assessed against the person or his driving record."

The Clerk stated an incorrect fine amount was listed on the ticket initially and the judge sentenced the defendant to a lower amount in court. However, this lower amount exceeded the \$25.

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 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
Dina Lusk, Clerk of Court
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South Congaree Municipal Court
February 21, 2020

- I inspected all State Treasurer's Revenue Remittance Forms (STRRF) for the period July 1, 2018 through June 30, 2019 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 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.

I found no exceptions 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.

- 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 and agreed 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

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South Congaree Municipal Court
February 21, 2020

accordance with State law.

Findings

Victim Assistance Negotiated Rate

The Town has negotiated with the Attorney General's Office, Department of Crime Victim Compensation for a portion of a police officer's time to be reimbursed by the Victim Assistance fund. This negotiation took place for the 2015 fiscal year. It has not been updated since that time.

The Town Treasurer stated that no one had contacted the Town to renegotiate the rate.

Victims Assistance Expenses

I inspected reimbursement requests done on a quarterly basis to confirm amounts reimbursed to the general fund from the Victims' Assistance Fund were properly supported and valued. I observed the following exceptions:

- Each quarterly reimbursement contained calculation errors due to allocation errors on supporting documents.
- The Town under reimbursed itself \$26.48.

4. Status of Prior Report Findings

- I inquired of the management of the Municipality about the status of findings reported in the Accountant's Comments section of the Independent Accountant's Report on the Municipality resulting from an engagement for the period ended June 30, 2017.

Management stated that corrective action was successful in every finding noted in the prior report.

I found no exceptions as a result of these procedures.

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South Congaree Municipal Court
February 21, 2020

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 South Congaree and the Town of South Congaree 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 South Congaree Municipal Council, South Congaree Municipal Clerk of Court, South Congaree Municipal Treasurer, State Treasurer, Attorney General's Office - 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