

CITY OF LANDRUM MUNICIPAL COURT  
LANDRUM, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2019



March 25, 2020

The Honorable John M. Rollins, Chief Judge  
Ms. Rita Bruce, City Clerk/Treasurer  
City of Landrum Municipal Court  
Landrum, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Landrum Municipal Court System as of and for the period July 1, 2018 through June 30, 2019, was issued by The Hobbs Group, P.A, 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

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June 30, 2019

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

March 25, 2020

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

The Honorable John M. Rollins, Chief Judge  
Ms. Rita Bruce, City Clerk/Treasurer  
City of Landrum Municipal Court  
Landrum, South Carolina

We have performed the procedures enumerated below, which were agreed to by the South Carolina Office of the State Auditor and the City of Landrum Municipal Court (the "City"), on the systems, processes, and behaviors related to court fines and fees of the City for the period July 1, 2018 through June 30, 2019, in the areas addressed. The City is 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 City. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this 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 confirm timely reporting by the Clerk of Court's Office.
- We obtained the court dockets or equivalents from the Clerk of Court. We randomly selected 25 cases from the court dockets and confirmed the fine assessed adhered to State law, and recalculated the fine, fee, assessment and surcharge 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 25 court receipt transactions to confirm that the fine, fee, 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.

### **Finding – Adherence to Fine Guidelines**

During our inspection of municipal court collections and remittances, we observed the following instances in which the City did not fine the defendant in accordance with State law:

#### *Speeding*

The court fined one individual \$24.57 for speeding, more than 15 miles per hour but less than 25 miles per hour over the speed limit. Additionally, the court fined one individual \$24.58 for speeding, more than 15 miles per hour but less than 25 miles per hour over the speed limit. Section 56-5-1520(G)(3) of the 1976 South Carolina Code of Laws, as amended, states, “A person violating the speed limits established by this section guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:

- (1) in excess of fifteen miles an hour over the speed limit, 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;”

**Management Response:** See Attachment A.

#### 2. **City Treasurer**

- We gained an understanding of the policies and procedures established by the City Treasurer to confirm timely reporting by the City.
- 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 the amounts reported on the monthly remittance forms or equivalents to the City’s support for the State Treasurer’s Revenue Remittance Forms (STRRF).
- We inspected the City’s support to confirm that the City properly classified fine, fee, assessment, and surcharge receipts.
- We inspected all State Treasurer’s Revenue Remittance Forms 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.
- We agreed the amounts reported by the City on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, for the period July 1, 2018 through June 30, 2019, to the City’s general ledger or equivalent support.
- We inspected the City’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.

### **Finding – Supplemental Schedule of Fines and Assessments**

The amount reported for court surcharges collected in the summary schedule of court fines, assessments and surcharges in the audit report for the year ended June 30, 2019 did not agree to the sum of the monthly State Treasurer’s Revenue Remittance Forms. The amount reported was \$9,848. The amount should have been reported as \$9,853. This is a difference of \$5.

**Management Response:** See Attachment A.

3. **Victim Assistance**

- We gained an understanding of the policies and procedures established by the City to confirm proper accounting for victim assistance funds.
- We made inquiries and confirmed that any funds retained by the City for victim assistance were deposited into a separate account.
- We randomly selected 5 expenditures to confirm that the City expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda.
- We inspected the City’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.
- We agreed the amounts reported by the City on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, applicable to the Victim Assistance Fund, to the City’s general ledger or subsidiary ledgers.
- We inspected the City’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.

**Finding – Victim’s Advocate Salary Allocation Not Supported**

During the months of April 2019, May 2019, and June 2019 the City paid \$125 each month to the Clerk of Court using Victim Assistance funds. During this time, the Clerk of Court served as the Victim Advocate for the City as part of her duties. There is no documented job description indicating the percentage of time that the Clerk of Court served as an advocate and no statistical research was conducted to determine the percentage of time allocated to Victim Assistance as required by the South Carolina Department of Crime Victim Compensation. Additionally, the City did not keep time and activity forms weekly showing the activities of this individual.

**Management Response:** See Attachment A.

4. **Calculation of Over/(Under) Reported Amounts**

- We inspected copies of monthly State Treasurer Revenue Remittance Forms for the year ended June 30, 2019, which the City prepared and submitted to the South Carolina Office of the State Treasurer. We calculated the amount over/(under) reported by the City by category.

We found no exceptions as a result of the procedures.

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 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 City of Landrum Municipal Court. 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 the Landrum Municipal Council, the City Clerk/Treasurer, Clerk of Court, State Treasurer, South Carolina 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.

The Hobbs Group, P.A.  
Columbia, South Carolina

*The Hobbs Group, P.A.*

Attachment A

# Landrum

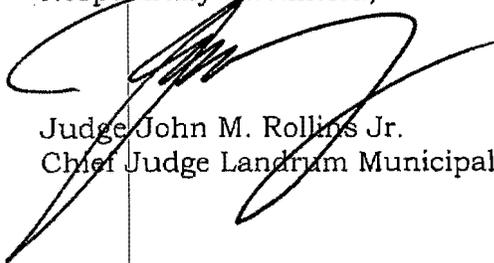
SOUTH CAROLINA

100 North Shainrock Avenue Landrum, South Carolina 29356 Phone. 864.457.3000 Fax. 864.457.2702

## **Management Response to Finding- Adherence to Fine Guidelines.**

The Municipal Court responds without knowing the particular Uniform Traffic Citation Number that the Court would not fine a person \$24.57 (without assessments ) for a four-point speeding ticket. What probably happened was that the Court reduced the four-point ticket to two points and a \$76.00 fine ( including assessments ) . The LawTrax software page for that ticket was not updated to reflect that the charge was reduced to two-point speeding, less than ten miles over the posted speed limit, in error.

Respectfully Submitted,



Judge John M. Rollins Jr.  
Chief Judge Landrum Municipal Court



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100 North Shamrock Avenue Landrum, South Carolina 29356 Phone. 864.457.3000 Fax. 864.457.2702

March 25, 2020

To whom it may concern:

Re: Responses to City of Landrum Municipal Court Audit

**Management Response to Finding – Supplemental Schedule of Fines and Assessments**

The \$5 difference in the amount reported in the audit report and the sum of the monthly State Treasurer's Revenue Remittance Forms is believed to be the Criminal Justice Surcharge (previously terminated 06/30/2016). The Clerk of Court failed to add the surcharge on an older fine that was collected. This is noted and will be corrected on future collections.

**Management Response to Finding – Victim's Advocate Salary Allocation Not Supported**

The City of Landrum previously held a contract with the City of Inman in regard to providing a Victim's Assistant for the city. Effective March 2019 the City of Inman terminated the contract. The contract provided that the City pay the Victim's Advocate \$125 per month. The Clerk of Court was appointed to take over the duties for the remainder of the budget year and was paid accordingly. The clerk was unaware that activity sheets needed to be provided to the city, and this has been corrected.

Sincerely,

A handwritten signature in cursive script that reads "Rita Bruce".

Rita Bruce  
City Clerk/ Treasurer  
City of Landrum