
Bamberg County Court Systems

Bamberg, South Carolina

Independent Accountant's Report on Applying Agreed-Upon
Procedures for the year ended June 30, 2019



June 16, 2020

Mr. Joey R. Preston, County Administrator
Bamberg County
Bamberg, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Bamberg County Court Systems as of and for the period July 1, 2018 through June 30, 2019, was issued by Brown CPA, LLC, 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

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Mr. Joey R. Preston, County Administrator
Bamberg County
Bamberg, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Office of State Auditor and the Bamberg County Court Systems, on the systems, processes, and behaviors related to court fines and fees of the Bamberg County Court Systems for the period July 1, 2018 through June 30, 2019, in the areas addressed. The County of Bamberg and the Bamberg County Court Systems (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 Bamberg County and the Bamberg County Court Systems. 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.

Finding – One of the twenty-five court receipts tested did not conform with State law.

1. An individual in violation of South Carolina Laws Section 56-5-1520 speeding 15-24 MPH over the speed limit. South Carolina Code of Laws specifies that violators be fined no less than \$128.75 and not more than \$180.63 for this offense. The individual convicted of this offense was fined \$128.00.

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, 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 amounts reported by the County on its supplemental schedule of fines and assessments (the "Uniform Schedule"), as reported in the annual financial statement audit, for the period July 1, 2018 through June 30, 2019, to the County's general ledger.
- We inspected the County's Uniform Schedule, as reported in the annual financial statement audit, to confirm that it contained all the elements required by State law.

Findings:

1. Auditor's Report on Uniform Schedule – The financial statement Auditor's Report for the year ended June 30, 2019 did not properly report upon the Uniform Schedule. Although the Uniform Schedule was included within the financial statements for the year ended June 30, 2019, the Auditor's Report did not properly report on the Uniform Schedule. The Uniform Schedule is required by professional standards, and State law, to be presented as supplementary information covered by an "in relation to" opinion on the financial statements. Section 14-1-211 of the 1976 South Carolina Code of Laws, as amended, states that "The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted document".
2. Uniform Schedule under Reporting of Court Activity – The amounts reported in the Uniform Schedule, as reported in the annual financial statements for the year ended June 30, 2019, did not agree with the underlying records. The Uniform Schedule under reported the amounts collected and remitted to the State Treasurer. Bamberg County collected and remitted all amounts due to the South Carolina State Treasurer, however the Uniform Schedule for the year ended June 30, 2019 under reported amounts collected and remitted by \$28,153.

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 Uniform Schedule, 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 Uniform Schedule, 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.

Finding:

1. Uniform Schedule under Reporting of Victim Service Income – The amounts reported in the Uniform Schedule for the year ended June 30, 2019, as reported in the annual financial statement audit, did not agree with the underlying records. The Uniform Schedule under reported the amounts collected for Victim Service. For the year ended June 30, 2019 the County collected \$15,405 however the Uniform Schedule reports amounts collected as \$10,703.

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 financial activity of the 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 Bamberg County Council, Bamberg County Clerk of Court, Bamberg 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
June 16, 2020

Attachment A

County of Bamberg

COUNCIL MEMBERS

Sharon Hammond, Chairman – District #2

Larry Haynes – Vice Chairman–District #3

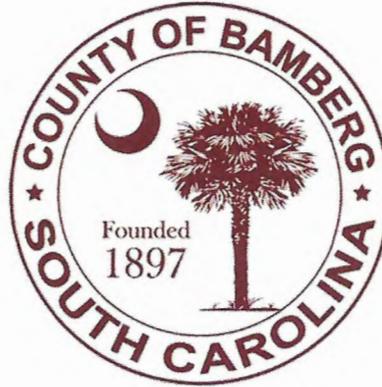
Trent Kinard – District #1

Joe Guess, Jr. – District #4

Isaiah Odom– District #5

Evert Comer, Jr.– District #6

Clint Carter – District #7



Joey R. Preston
Administrator

Rose R. Shepherd
Clerk to Council

June 29, 2020

To whom it may concern:

My Finance staff and I have reviewed the Independent Accountants Report on Applying Agreed-Upon Procedures for the Bamberg County Court Systems, for the year ended June 30, 2019. We reviewed the comments provided in the report and we concur with those comments. Further, we will remediate these items as follows.

With respect to the presentation and reporting of court activity on the Uniform Schedule of fines, fees, and assessments within our annual financial statements we will utilize the workpapers and supporting schedules that have been provided to us, and we will correct the reporting deficiencies identified on a go forward basis. We will also share this report with our external financial statement auditors.

With respect to the comment on a fine for violating state law we will remind the various judges within the court system that they must impose fines consistent with State minimums and maximums as appropriate in the circumstances.

We are always receptive to positive and constructive critique in our effort to improve upon compliance and financial reporting in Bamberg County and we appreciate the opportunity to respond to the Court System Audit and the findings herein.

Sincerely yours,

Gina R. Smith, CPA
Controller, Bamberg County SC