

**EUTAWVILLE MUNICIPAL COURT  
EUTAWVILLE, SOUTH CAROLINA**

**INDEPENDENT ACCOUNTANT'S REPORT  
DECEMBER 31, 2018**

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June 22, 2020

The Honorable Jeffrey A. Tant, Chief Judge  
The Honorable Margo Banks, Court Administrator & Associate Municipal Judge  
Ms. Carla Davis, Town Treasurer  
Town of Eutawville Municipal Court  
Eutawville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Eutawville Municipal Court System as of and for the period January 1, 2018 through December 31, 2018, 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

June 22, 2020

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

The Honorable Jeffrey A. Tant, Chief Judge  
The Honorable Margo Banks, Court Administrator & Associate Municipal Judge  
Ms. Carla Davis, Town Treasurer  
Town of Eutawville  
Eutawville, South Carolina

I have performed the procedures described below, which were agreed to by the South Carolina Office of the State Auditor and the Town of Eutawville, on the systems, processes, and behaviors related to court fines and fees of the Eutawville Municipal Court for the period January 1, 2018 through December 31, 2018, in the areas addressed. The Town of Eutawville and the Eutawville 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 Eutawville and the Eutawville Municipal Court. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this 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, fees, assessments and surcharge's calculations to confirm that the fine, fees, assessments and surcharges 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  
The Honorable Jeffrey A. Tant, Chief Judge  
The Honorable Margo Banks, Court Administrator & Associate Municipal Judge  
Ms. Carla Davis, Town Treasurer  
Town of Eutawville  
June 22, 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 fined one defendant \$300.24 for Driving Under Suspension [DUS]. Section 56-5-2930(A) of the 1976 South Carolina Code of Laws, as amended, states, “A person who drives a motor vehicle ... when the person's license to drive is canceled, suspended, or revoked must, upon conviction, be punished as follows: (1) ... for a first offense, by a fine of three hundred dollars...”.

The Judge stated the fine amount was rounded and this created the excess.

- The Court fined one defendant \$84.40 for Uninsured Vehicle Fee. Section 56-10-520 of the 1976 South Carolina Code of Laws, as amended, states, “A person who ... knows that the required fee has not been ... must: for a first offense be fined no less than one hundred dollars and not more than two hundred dollars”.

The Judge stated the fine amount was incorrectly suspended.

### **Installment Fee**

During my test of Municipal Court collections and remittances, I noted the Court did not assess and collect the three percent installment fee from individuals who paid in installments.

Section 14-17-725 of the 1976 South Carolina Code of Laws, as amended, states, “Where criminal fines, assessments, or restitution payments are paid through installments, a collection cost charge of three percent of the payment also must be collected by the clerk of court, magistrate, or municipal court from the defendant...”.

The Judge stated the Town did not have a policy of collecting the installment fee.

## **2. Municipal Treasurer**

Mr. George L. Kennedy, III, CPA, State Auditor  
and  
The Honorable Jeffrey A. Tant, Chief Judge  
The Honorable Margo Banks, Court Administrator & Associate Municipal Judge  
Ms. Carla Davis, Town Treasurer  
Town of Eutawville  
June 22, 2020

- 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 for the State Treasurer's Revenue Remittance Forms **[STRRF]** for the period January 1, 2018 through December 31, 2018.
- I inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
- I inspected all STRRF for the period January 1, 2018 through December 31, 2018 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.
- I compared and agreed the amounts reported by the Municipality on its Supplemental Schedule, as reported in the latest annual financial statement audit, for the period January 1, 2018 through December 31, 2018, to the Municipality's general ledger or equivalent support. I inspected the Municipality's Supplemental Schedule, as reported in the annual financial statement audit, to confirm that it contained all the elements required by State law.

## **Findings**

### **Supplemental Schedule**

I was provided the Town's financial statements for the year ended December 31, 2018, the latest available audited statement, which contained a schedule of court fines, assessments and surcharges. Revenue submitted to the State Treasurer as reported on the schedule was overstated by \$2,030 when compared to the general ledger and the court transmittals.

The Treasurer stated the nonassessed revenue was incorrectly included in the amount transmitted to the State Treasurer.

### **3. Victim Assistance**

- I gained an understanding of the policies and procedures established by the Municipality to confirm proper accounting for victim assistance funds.

Mr. George L. Kennedy, III, CPA, State Auditor  
and  
The Honorable Jeffrey A. Tant, Chief Judge  
The Honorable Margo Banks, Court Administrator & Associate Municipal Judge  
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- 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, Attachment L.
- I inspected the Municipality's victim assistance financial activity on the Supplemental Schedule, as reported in the annual financial statement audit, for the period January 1, 2018 through December 31, 2018, and confirmed that it adhered to and included items required by State law.
- I compared and agreed the amounts reported by the Municipality on its Supplemental Schedule, as reported in the latest annual financial statement audit applicable to the Victim Assistance Fund, to the Municipality's general ledger or equivalent support.
- I inspected the Municipality's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of December 31 from the previous fiscal year in accordance with State law.

## **Findings**

### **Victim Assistance Deposits**

The October 2018 deposit for Victim Assistance was \$2.22 short. The deposit was corrected during the procedures fieldwork.

The Judge stated the transmittal contained an error that neither the Clerk nor the Treasurer noticed.

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 Eutawville 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  
The Honorable Jeffrey A. Tant, Chief Judge  
The Honorable Margo Banks, Court Administrator & Associate Municipal Judge  
Ms. Carla Davis, Town Treasurer  
Town of Eutawville  
June 22, 2020

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 Eutawville Municipal Council, Eutawville Municipal Clerk of Court, Eutawville 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*