

**TURBEVILLE MUNICIPAL COURT
TURBEVILLE, SOUTH CAROLINA**

STATE AUDITOR'S REPORT

JUNE 30, 2020

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March 16, 2021

The Honorable Percy B. Harvin, Jr., Chief Judge
Ms. Faye G. Atkinson, Clerk/Treasurer
Town of Turbeville Municipal Court
Turbeville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Turbeville Municipal Court System as of and for the period July 1, 2019 through June 30, 2020, 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/sag

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

March 16, 2021

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

The Honorable Percy B. Harvin, Jr., Chief Judge
Ms. Faye G. Atkinson, Clerk/Treasurer
Town of Turbeville Municipal Court
Turbeville, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Turbeville and the Turbeville Municipal Court for the period July 1, 2019 through June 30, 2020, in the areas addressed. The Town of Turbeville and the Turbeville Municipal Court are responsible for the systems, processes, and behaviors related to financial activity.

The South Carolina Office of the State Auditor has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the systems, processes and behaviors related to financial activity for the period July 1, 2019 through June 30, 2020. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. **Clerk of Court**

- I obtained the court dockets or equivalents from the Clerk of Court. I judgmentally selected 25 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.

Mr. George L. Kennedy, III, CPA, State Auditor
And

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- 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.

Finding

Installment Payments

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...".

2. Municipal Treasurer

- 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.
 - I inspected all State Treasurer's Revenue Remittance Forms [**STRRF**] for the period July 1, 2019 through June 30, 2020 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding

Timely Filing

The November 2019 through June 2020 STRRF were submitted to the State Treasurer 41 to 133 days late. The February 2020 STRRF had not yet been submitted. The Town submitted it March 11, 2021.

The Treasurer stated the STRRF were late or overlooked due to major Town departmental restructuring which occurred during those months.

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3. Victim Assistance

- 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 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 Assistance Deposits

The February, March, May and June 2020 deposits for Victim Assistance totaling \$3,011.49 were not made during the procedures period but made in September 2020 and one was made March 16, 2021. Deposits made after October 2019 were all late.

The Treasurer stated these deposits were late due to major Town departmental restructuring which occurred during those months.

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- I agreed the amounts reported by the Municipality on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, for the period July 1, 2018 through June 30, 2019, to the Municipality's general ledger.
- I inspected the Municipality's Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, to confirm that it contained all the elements required by South Carolina Code of Laws Section 14-1-208.

Finding

The Municipality's financial statement audit did not contain a Uniform Schedule of Court Fines, Assessments and Surcharges as prescribed by State law. Instead, the amounts were reported in a note to the financial statements. During our review of this note, we determined fund balance was overstated by \$136,187. The difference was due to the transfer of fund monies to the Town and the State Treasurer in the amount of \$136,562 in July of 2018 as a result of a

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prior audit finding (See procedure 5 below for follow up). The additional \$375 difference is unknown.

5. Status of Prior Findings

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

Finding

The Municipality has taken corrective action for all findings with the exception of the Uniform Schedule of Court Fines, Assessments and Surcharges. See repeat of this finding in #4 above.

I was engaged by the South Carolina Office of the State Auditor to perform this agreed-upon procedures engagement and conducted my engagement 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 financial activity of the Town of Turbeville Municipal Court for the period July 1, 2019 through June 30, 2020. 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.

I am required to be independent of the Town of Turbeville Municipal Court and to meet my ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

Mr. George L. Kennedy, III, CPA, State Auditor
And

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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 Turbeville Municipal Council, Turbeville Municipal Clerk of Court, Turbeville 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