
Town of Burnettown Municipal Court

Town of Burnettown, South Carolina

Independent Accountant's Report on Applying Agreed-Upon
Procedures for the year ended December 31, 2017



June 30, 2020

The Honorable Jonathan Dicks, Mayor
Town of Burnettown
Burnettown, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Burnettown Municipal Court System as of and for the period January 1, 2017 through December 31, 2017, 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

The Honorable Jonathan Dicks, Mayor
Town of Burnetttown
Town of Burnetttown, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Office of State Auditor and the Town of Burnetttown Municipal Court, on the systems, processes, and behaviors related to court fines and fees of the Town of Burnetttown Municipal Court for the period January 1, 2017 through December 31, 2017, in the areas addressed. The Town of Burnetttown and the Town of Burnetttown Municipal Court (the "Municipality") 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 Burnetttown and the Town of Burnetttown Municipal Court. 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.

We found no exceptions as a result of the procedures.

2. **Municipal Treasurer**

- We gained an understanding of the policies and procedures established by the Municipal Treasurer to determine timely reporting by the Municipality.
- 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 Municipality’s support.
- We inspected the Municipality’s support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
- We inspected all State Treasurer’s Revenue Remittance Forms (“STRRF”) for the period January 1, 2017 through December 31, 2017 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 Municipality on its supplemental schedule of fines and assessments (the “Uniform Schedule”), as reported in the annual financial statement audit, for the period January 1, 2017 through December 31, 2017, to the Municipality’s general ledger.
- We inspected the Municipality’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. Timely Submission of STRRF – All twelve months of the STRRF were not timely submitted to the State Treasurer’s Office.

Days Late	Number of Instances
1 – 15	6
16 – 30	0
31 – 60	5
61 – or more	1

Section 14-1-208(A) of the 1976 South Carolina Code of Laws, as amended, states “...this assessment must be paid to the municipal clerk of court and deposited with the city treasurer for remittance to the State Treasurer.” Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the Town to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth days of each month and make reports on a form and in a manner prescribed by the State Treasurer.

2. Audit Report Uniform Schedule – The Municipality was unable to provide us with an audit report for the year ended December 31, 2017, as such certain procedures could not be performed. Section 14-1-208 of the 1976 Code of Laws, as amended, requires the Municipality to produce an annual audit report and to submit such report to the State Treasurer within thirteen months of its year-end.

Management Response – See Attachment A

3. **Victim Assistance**

- We gained an understanding of the policies and procedures established by the Municipality to confirm proper accounting for victim assistance funds.
- We made inquiries and confirmed that any funds retained by the Municipality for victim assistance were deposited into a separate account.
- We selected twenty-five expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and South Carolina Court Administration fee memoranda.
- We inspected the Municipality'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 Municipality on its Uniform Schedule, as reported in the annual financial statement audit, applicable to Victim Assistance Fund, to the Municipality's general ledger or subsidiary ledgers.
- We inspected the Municipality's victim assistance account to confirm the Victim Assistance fund balance was retained as of January 1 from the previous fiscal year in accordance with State law.

Finding:

1. Audit Report Uniform Schedule – The Municipality was unable to provide us with an audit report for the year ended December 31, 2017, as such certain procedures could not be performed. Section 14-1-208 of the 1976 Code of Laws, as amended, requires the Municipality to produce an annual audit report and to submit such report to the State Treasurer within thirteen months of its year-end.

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 Town of Burnetown Council, Town of Burnetown Clerk of Court, Town of Burnetown 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 30, 2020

Attachment A

June 30, 2020

To whom it may concern:

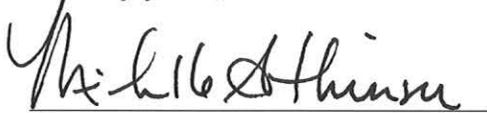
We have reviewed the comments provided herein and are in agreement with the comments and will remediate these items as follows.

With respect to submitting the STRRF late to the State Treasurer, we will review our system for processing and submitting this information in a timely manner and revise these processes so that we can complete this in a timelier manner.

As to the comment related to past due audits, we got behind in completing the audits and are trying to get caught up. We anticipate getting our open audits completed in the near term.

We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Michelle Atkinson", written over a horizontal line.

Ms. Michelle Atkinson
Clerk / Treasurer
Town of Burnetown