

TOWN OF ELLOREE MUNICIPAL COURT
ELLOREE, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2019



June 11, 2020

The Honorable Chasity S. Avinger, Municipal Judge
Ms. Freda Herron Trupiano, Town Clerk/Treasurer
Town of Elloree Municipal Court
Elloree, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Elloree 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/cmw

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 11, 2020

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

The Honorable Lauren Davis, Municipal Judge
Ms. Freda Herron Trupiano, Town Clerk/Treasurer
Town of Ellore Municipal Court
Ellore, South Carolina

We have performed the procedures enumerated below, which were agreed to by the South Carolina Office of the State Auditor and the Town of Ellore Municipal Court (the "Town"), on the systems, processes, and behaviors related to court fines and fees of the Town for the period July 1, 2018 through June 30, 2019, in the areas addressed. The Town 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 Town. 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 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 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 Town Court collections and remittances, we observed the following instances in which the Town did not fine the defendant in accordance with State law:

Driving Under Suspension (First Offense) – Not Suspended for Driving Under the Influence

The Court fined three individuals \$77.22, \$78.46, and \$161.42 for driving under suspension, not suspended for DUI, 1st offense. Section 56-01-0460(A)(1) of the 1976 South Carolina Code of Laws, as amended, states, “A person who drives a motor vehicle on any public highway of this State when his license to drive is canceled, suspended, or revoked, upon conviction for a first offense, be punished as follows:

- (1) Fined three hundred dollars or imprisoned for up to thirty days, or both;”

Speeding

The Court fined one individual \$26.51 for speeding, less than 10 miles per hour over the speed limit. Section 56-5-1520(G)(1) 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 the above posted limit but not in excess of ten miles an hour by a fine of not less than fifteen dollars nor more than twenty-five dollars;”

Management Response: See Attachment A.

2. Town Treasurer

- We gained an understanding of the policies and procedures established by the Town Treasurer to confirm timely reporting by the Town.
- 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 Town’s support for the State Treasurer’s Revenue Remittance Forms (STRRF).
- We inspected the Town’s support to confirm that the Town properly classified fine, fee, assessment, and surcharge receipts.
- We inspected all STRRF for the period July 1, 2018 through June 30, 2019 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.
- We agreed the amounts reported by the Town on its supplemental schedule of fines and assessments, as reported in the latest annual financial statement audit, for the period July 1, 2016 through June 30, 2017, to the Town’s general ledger or equivalent support.
- We inspected the Town’s supplemental schedule of fines and assessments, as reported in the latest annual financial statement audit, for the period July 1, 2016 through June 30, 2017, to confirm that it contained all the elements required by State law.

Finding -- Timely Remittance of State Treasurer's Revenue Remittance Forms

One of twelve STRRF was submitted one day late to the South Carolina State Treasurer's Office. 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 municipal 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 day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

Management Response: See Attachment A.

3. Victim Assistance

- We gained an understanding of the policies and procedures established by the Town to confirm proper accounting for victim assistance funds.
- We made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
- We randomly selected 5 expenditures to confirm that the Town expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda.
- We inspected the Town's victim assistance financial activity on the supplemental schedule of fines and assessments, as reported in the latest annual financial statement audit, for the period July 1, 2016 through June 30, 2017, and confirmed that it adhered to and included items required by state law.
- We agreed the amounts reported by the Town on its supplemental schedule of fines and assessments, as reported in the latest annual financial statement audit, for the period July 1, 2016 through June 30, 2017, applicable to the Victim Assistance Fund, to the Town's general ledger or subsidiary ledgers.
- We inspected the Town'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.

We found no exceptions as a result of the procedures.

4. Calculation of Over/(Under) Reported Amounts

- We inspected copies of monthly STRRF for the year ended June 30, 2019, which the Town prepared and submitted to the South Carolina Office of the State Treasurer. We calculated the amount over/(under) reported by the Town 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 the expression of an opinion or conclusion, respectively, on the systems, processes, and behaviors related to court fines and fees of the Town of Ellore 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 Ellore Municipal Council, the Clerk of Court, Town Treasurer, State Treasurer, South Carolina 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

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Town of Ellore

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

Ms. Freda Herron Trupiano, Town Clerk/Treasurer
Town of Ellore
Ellore, South Carolina

I have reviewed the attached audit for the Town of Ellore Municipal Court that was performed for Fiscal year July 1, 2018 to June 30, 2019. Please note that the timeframe for which the audit was completed, another Judge, The Honorable Chasity S. Avinger was appointed to this court. The issues presented in this report have been reviewed and addressed as state minimums will be adhered to going forward.

Should you have any further questions, please feel free to contact me on my cell phone at (803)315-8550.

Sincerely,

Judge Lauren A. Davis

Town of Ellore Municipal Court