

**MONCKS CORNER MUNICIPAL COURT
MONCKS CORNER, SOUTH CAROLINA**

STATE AUDITOR'S REPORT

SEPTEMBER 30, 2019

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March 22, 2021

The Honorable Robert E. Watson, Chief Judge
Ms. Marilyn Baker, Clerk/Treasurer
Town of Moncks Corner Municipal Court
Moncks Corner, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Moncks Corner Municipal Court System as of and for the period October 1, 2018 through September 30, 2019, 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/trb

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

March 22, 2021

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

The Honorable Robert E. Watson, Chief Judge
Ms. Marilyn Baker, Clerk/Treasurer
Town of Moncks Corner Municipal Court
Moncks Corner, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Moncks Corner and the Moncks Corner Municipal Court for the period October 1, 2018 through September 30, 2019, in the areas addressed. The Town of Moncks Corner and the Moncks Corner 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 October 1, 2018 through September 30, 2019. 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.

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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.

Findings

Adherence to Fine Guidelines

Drug Surcharge

The Court found one defendant guilty of Inhaling Fumes with Aromatic Hydrocarbons, a Section 44 drug offense. The Court software did not assess the \$150 drug surcharge in accordance with the law.

Section 14-1-213 of the 1976 South Carolina Code of Laws, as amended, states, “a one hundred fifty dollar surcharge is also levied on all fines, forfeitures, escheatments, or other monetary penalties imposed in ... municipal court for misdemeanor or felony drug offenses. No portion of the surcharge may be waived, reduced, or suspended.”

Moncks Corner Response: It was brought to our attention that our system did not assess the \$150 Drug Surcharge in accordance with the law. After reviewing our system, we discovered the software did not assess the \$150 Drug Surcharge in error. We have corrected our system.

Simple Possession

The Court fined one defendant \$48.15 for Possession of 28g (1 oz) or less of Marijuana or 10g or less of Hash or Cocaine - 1st offense.

Section 44-53-370(d)(4) of the 1976 South Carolina Code of Laws, as amended, states, “A person who violates this subsection with respect to twenty-eight grams or one ounce or less of marijuana or ten grams or less of hashish is guilty of a misdemeanor and, upon conviction, must be imprisoned not more than thirty days or fined not less than one hundred dollars nor more than two hundred dollars.”

Moncks Corner Response: The fine for this individual was reduced to \$300 in error. The Judge has been made aware to ensure future fines are assessed in accordance with State Law.

Driving Under Suspension

The Court fined one defendant \$278.02 for Driving Under Suspension [DUS]. Section 56 - 5 - 2930(A) of the 1976 South Carolina Code of Laws, as amended,

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states, "A person who violates the provisions of this section... must be punished as follows: (1) ... for a first offense, by a fine of three hundred dollars... ". Also, on this offense, the Court's software system doubled some assessments due to an overpayment error.

Moncks Corner Response: Fines were assessed incorrectly due to a glitch in the software doubling some assessments resulting in an overpayment. There is no explanation for the glitch in the doubling of some of the fines. The fine assessed by the Court at that time was imposed by our Former Judge Bishop. The defendant will receive a credit toward another charge in the court system in the amount of \$30.00 for the overcharge.

Drug Paraphernalia

The Court assessed and collected assessments and surcharges on the Drug Paraphernalia violation. Because this offense is civil, these assessments and surcharges do not apply.

Section 44-53-391 (C) of the 1976 South Carolina Code of Laws, as amended, states, "Any person found guilty of violating the provisions of this section shall be subject to a civil fine of not more than five hundred dollars ... Imposition of such fine shall not give rise to any disability or legal disadvantage based on conviction for a criminal offense."

Moncks Corner Response: After careful review we have corrected our system.

Tobacco Possession by a Minor

The Court sentenced one defendant to a fine of \$12.04 for Possession of Tobacco by a Minor.

Section 16-17-500(F)(2) of the 1976 South Carolina Code of Laws, as amended, states, "A minor who knowingly violates a provision of item (1) in person, by agent, or in any other way commits a noncriminal offense and is subject to a civil fine of twenty-five dollars. The civil fine is subject to all applicable court costs, assessments, and surcharges."

Moncks Corner Response: The judge reduced the defendant's fine in error.

Local Ordinance – Larceny

The Court sentenced one defendant to a fine of \$1,000 for a local ordinance violation of Larceny.

Section 5-7-30 of the South Carolina Code of Laws, as amended, states "...The municipal governing body may fix fines and penalties for the violation of

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municipal ordinances and regulations not exceeding five hundred dollars or imprisonment not exceeding thirty days, or both... .“

Moncks Corner Response: The Town Code was misinterpreted. The State Code fine was applied in error for this offense. The Town will have our Town Attorney review our local town ordinances to ensure they comply.

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...”.

Moncks Corner Response: By policy the Town has chosen not to charge the 3% install fee to defendants.

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 October 1, 2018 through September 30, 2019 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

I found no exceptions as a result of these procedures.

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.

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- I inspected the Municipality's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of October 1 in the next fiscal year in accordance with State law.

I found no exceptions as a result of these procedures.

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 October 1, 2018 through September 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.

Findings

Certain amounts reported on the Uniform Schedule of Court Fines, Assessments and Surcharges did not agree to supporting records.

Line Item	AMOUNT	
	Reported	Corrected
Court Fines and Assessments Collected	38,986	95,537
Court fines and assessments remitted to State Treasurer	(38,986)	56,244
Total Court Fines and Assessments Retained	0	39,393
Surcharges collected and retained	18,598	2,271
Assessments retained	37,646	4,744

Moncks Corner Response: Our audit Firm Green Finney, LLP was notified immediately, and corrections were made to the FY 2019 annual financial report to reflect the correct amounts as reported and remitted to the State Treasurer.

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

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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 Moncks Corner Municipal Court for the period October 1, 2018 through September 30, 2019. 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 Moncks Corner Municipal Court and to meet my ethical responsibilities in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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 Moncks Corner Municipal Council, Monck's Corner Municipal Clerk of Court, Moncks Corner 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