

**RIDGELAND MUNICIPAL COURT  
RIDGELAND, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT**

**JUNE 30, 2020**

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April 19, 2021

The Honorable Thomas Scoggins, Chief Judge  
Ms. Bonnie K. Bennett, Finance Director  
Ms. Katie Richardson, Clerk of Court  
Town of Ridgeland Municipal Court  
Ridgeland, South Carolina

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

# STEVEN L. BLAKE, CPA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

April 19, 2021

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

The Honorable Thomas Scoggins, Chief Judge  
Ms. Bonnie K. Bennett, Finance Director  
Ms. Katie Richardson, Clerk of Court  
Town of Ridgeland Municipal Court  
Ridgeland, South Carolina

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

The Honorable Thomas Scoggins, Chief Judge  
Ms. Bonnie K. Bennett, Finance Director  
Ms. Katie Richardson, Clerk of Court  
Town of Ridgeland Municipal Court  
April 19, 2021

- 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 - Handicapped Parking**

The Court fined one defendant \$232.50 for parking in a handicapped parking space and did not impose assessments on the fine. Section 56-5-6190 of the 1976 South Carolina Code of Laws, as amended, states, "Every person convicted of a misdemeanor for a violation of any of the provisions of this chapter for which another penalty is not provided shall be punished by a fine of not more than one hundred dollars...".

**Ridgeland Response:** The judge mistakenly fined the defendant \$232.50. A refund has been issued to the defendant for \$132.50.

#### **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...".

**Ridgeland Response:** A memo has been sent to the cashiers instructing them to charge the 3% fee on anyone who makes more than one payment in paying their fine.

## **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.

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

The Honorable Thomas Scoggins, Chief Judge  
Ms. Bonnie K. Bennett, Finance Director  
Ms. Katie Richardson, Clerk of Court  
Town of Ridgeland Municipal Court  
April 19, 2021

- 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.

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.
- I inspected the Municipality's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of July 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 July 1, 2019 through June 30, 2020, 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.

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

The Honorable Thomas Scoggins, Chief Judge  
Ms. Bonnie K. Bennett, Finance Director  
Ms. Katie Richardson, Clerk of Court  
Town of Ridgeland Municipal Court  
April 19, 2021

**Findings**

o The fund balance listed on the Schedule did not agree to the general ledger. No reconciliation was provided.

**Ridgeland Response:** The Schedule is on the accrual basis and the general ledger is on the cash basis. The difference relates to the timing of the June 2019 and June 2020 deposits. The Schedule reconciles when these timing differences are accounted for.

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 Ridgeland 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 Ridgeland 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 Ridgeland Municipal Council, Ridgeland Municipal Clerk of Court, Ridgeland 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*