

TOWN OF SANTEE MUNICIPAL COURT
SANTEE, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2019



June 18, 2020

The Honorable John F. Quattlebaum, Municipal Judge
Ms. Willia B. Wright, Town Clerk/Treasurer
Town of Santee Municipal Court
Santee, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Santee 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

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1704 Laurel Street
Columbia, SC 29201

P.O. Box 2411
Columbia, SC 29202



Phone (803) 799-0555
Fax (803) 799-4212

www.hobbscpa.com

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 18, 2020

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

The Honorable John F. Quattlebaum, Municipal Judge
Ms. Willia B. Wright, Town Clerk/Treasurer
Town of Santee Municipal Court
Santee, 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 Santee 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, 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 instance in which the Town did not fine the defendant in accordance with State law:

Speeding

The Court fined one individual \$49.64 for speeding, more than fifteen miles per hour but less than twenty five miles per hour over the speed limit. Section 56-5-1520(G) 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 fifteen miles an hour over the speed limit, but less than twenty-five miles an hour above the posted limit by a fine of not less than fifty dollars nor more than seventy-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 compared and 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 Uniform Schedule of Court Fines, Assessments and Surcharges (per Act 96), as reported in the latest annual financial statement audit, for the period July 1, 2017 through June 30, 2018, to the Town's general ledger or equivalent support.
- We inspected the Town's Uniform Schedule of Court Fines, Assessments and Surcharges (per Act 96), as reported in the annual financial statement audit, for the period July 1, 2017 through June 30, 2018, to confirm that it contained all the elements required by State law.

We found no exceptions as a result of the procedures.

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 Uniform Schedule of Court Fines, Assessments and Surcharges (per Act 96), as reported in the latest annual financial statement audit, for the period July 1, 2017 through June 30, 2018 and confirmed that it adhered to and included items required by State law.
- We agreed the amounts reported by the Town on its Uniform Schedule of Court Fines, Assessments and Surcharges (per Act 96), as reported in the latest annual financial statement audit, for the period July 1, 2017 through June 30, 2018, 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.

Finding -- Uniform Schedule of Court Fines, Assessments and Surcharges (per Act 96)

We noted one exception in which the total amounts collected for court fines, fees and assessments did not agree to the total per the general ledger detail for court fines. The general ledger reports a total of \$434,708 for the 2018 fiscal year while the schedule reports a total of \$444,807. The difference between the audited schedule and the general ledger detail is \$10,099.

Management Response: See Attachment A.

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 Santee 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 Santee 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

The Hobbs Group, P.A.

Town of Santee
Response to Draft AUP Report

Item #1 - Management Response to the fine of \$49.64 for speeding - According to our municipal judge, J. Frank Quattlebaum, a computer error must have occurred.

Item #3 - Management Response to the general ledger reports a total of \$434,708 for the 2018 fiscal year while the schedule reports a total of \$444,807 - Fines that are recorded in the general ledger are the payments receipted by the court, and agrees with the court escrow for the accounting period reports. The reports reflect payments for cases pending or closed. Receipts normally also include payment for fines that are non-assessed by the state.

Therefore, it is highly unlikely the total amounts collected for court fines, fees, and assessments will ever agree to the total per the general ledger detail for court fines.