

TOWN OF BATESBURG-LEESVILLE MUNICIPAL COURT
BATESBURG-LEESVILLE, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2020



May 5, 2021

The Honorable Robert M. Cook, II, Municipal Judge
Ms. Judy E. Edwards, Town Clerk/Treasurer
Town of Batesburg-Leesville Municipal Court
Batesburg-Leesville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Batesburg-Leesville Municipal Court System as of and for the period July 1, 2019 through June 30, 2020, was issued by The Hobbs Group, P.A., 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

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

May 5, 2021

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

The Honorable Robert M. Cook, II, Municipal Judge
Ms. Judy E. Edwards, Town Clerk/Treasurer
Town of Batesburg-Leesville Municipal Court
Batesburg-Leesville, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Batesburg-Leesville Municipal Court (the "Town") for the period July 1, 2019 through June 30, 2020, in the areas addressed. The Town is 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

- We obtained the court dockets or equivalents from the Clerk of Court. We randomly 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.
- 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:

Speeding

The Court fined one individual \$24.58 for speeding more than ten miles per hour, but less than 15 miles per hour over the speed limit. Section 56-05-1520(G)(2) of the 1976 South Carolina Code of Laws, as amended, states, "A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:

- (1) in excess of ten miles per hour but less than fifteen miles per hour above the posted limit by a fine not less than twenty-five dollars nor more than fifty dollars;"

Management Response: The Clerk of Court will make the Chief aware that all Officers will need to have knowledge that there is a minimum charge that is required for violations to ensure that the total fine plus assessments are collected according to of State law. The Clerk of Court will make the Chief aware that reduced charges also have a minimum that can be collected. The Clerk of Court will make the Judge aware that there is a minimum charge for violations and that a fine cannot be reduced to an amount that will prevent the total fine plus assessments to be collected according to State law. The Clerk of Court will make the Chief aware that when codes are being put into the system, Officers should double check to ensure that they are choosing the correct code.

Installment Payments

The Town did not assess a 3% installment fee for six individuals' time payment agreements in accordance with State law. Section 14-1-209 of the 1976 South Carolina Code of Laws, as amended, provides guidance when the fine and assessment are paid in installments. In addition, the South Carolina Court Administration fee memorandum dated July 8, 2019, states, "The intent of Section 14-1-209(B) is that each installment payment be allocated on a pro rata basis to each applicable fine, assessment, and surcharge."

Management Response: The Judge gave each of the individuals an extension to pay the full ticket amount. When the individuals came in, they did not pay the full ticket amount. A payment plan was not set up.

2. Town Treasurer

- 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.
- We inspected the Town's support to confirm that the Town properly classified fine, fee, assessment, and surcharge receipts.
- We 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.

We found no exceptions as a result of the procedures.

3. Victim Assistance

- We made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
- We 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 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 -- Time and Activity Reporting

The Town charges a percentage of the Clerk of Court's salary and retirement to the Victim Assistance fund; however, time and activity reports supporting the time charged to the program are not retained by the Town. According to the Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties, funds may be used for an Administrative Assistant's salary providing direct victim services to crime victims provided time and activity forms are completed and maintained by the employer.

Management's Response: The Victim's Advocate creates a file for every case. In the file, she notates all correspondences and interactions with the victim(s) including the dates. Previously, all information in the file was recorded in a nature that was solely for the Advocate's review. The Advocate is going to create a log sheet that will be placed in each file which will record the date of each interaction with the victim and if the contact was made in person, by phone or via email.

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- We agreed amounts reported by the Town 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 Town's general ledger.
- We inspected the Town'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.

Finding -- Carryforward Balance per Audited Supplemental Schedule

We observed that the carryforward balance per the audit of \$6,624 agreed to the prior year audit ending balance, but did not agree to the beginning balance per the general ledger provided of \$357.70, or the bank statement balance of \$982.69.

Managements Response: The true beginning balance on the general ledger of July 01, 2019 is the ending balance of June 2019 which is \$430.91. The ending balance of two transactions before the first transaction in July 2019 on the general ledger is the same as the ending balance of June 2019 and the beginning balance of the July 2019 bank statement of \$982.69.

Check #733 for the amount of \$551.78 was written on June 26, 2019 but had not cleared the bank by June 28, 2019 the date that the bank statement was generated. \$982.69 minus \$551.78 is \$430.91 which is the actual ending balance of June 2019 and the beginning balance of July 2019.

\$357.70 is the ending balance after the first transaction in July 2019 after the amount of \$73.21 is deducted from the true beginning balance of \$430.91.

5. Calculation of Over/(Under) Reported Amounts

- We inspected copies of monthly STRRF for the twelve month period ended June 30, 2020, 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 these procedures.

We were engaged by the South Carolina Office of the State Auditor to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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 Town for the period July 1, 2019 through June 30, 2020. 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.

We are required to be independent of the Town and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our 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 Town of Batesburg-Leesville 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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