

TOWN OF BLUFFTON MUNICIPAL COURT
BLUFFTON, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2020



May 21, 2021

The Honorable Clifford Bush, III, Chief Judge
Ms. Lisa Cunningham, Clerk/Treasurer
Town of Bluffton Municipal Court
Bluffton, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Bluffton 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 21, 2021

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

The Honorable Clifford Bush, III, Chief Judge
Ms. Lisa Cunningham, Clerk/Treasurer
Town of Bluffton Municipal Court
Bluffton, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Bluffton 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.

We found no exceptions as a result of the procedures.

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.

We found no exceptions as a result of the procedures.

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 the South Carolina Code of Laws Section 14-1-208.

Finding -- Differences in Amounts Reported

The amounts reported in the Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, did not agree with the underlying records. The Town properly collected and remitted all amounts due to the South Carolina Office of the State Treasurer, however the Uniform Schedule of Court Fines, Assessments and Surcharges under reported the amounts retained by the Town by \$429.12.

Management Response: See Attachment A.

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 the 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 Bluffton 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.

Lisa Sulka
Mayor

Fred Hamilton
Mayor Pro Tempore

Scott Marshall
Interim Town Manager



Council Members

Larry Toomer
Dan Wood
Bridgette Frazier

Kimberly Chapman
Town Clerk

May 17, 2021

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

Re: Response to Town of Bluffton Court Audit

We have reviewed the report issued by the independent auditor as it relates to the procedure's engagement on behalf of the State of South Carolina Auditor Office and would like to provide a response.

Management Response to Findings -- Differences in Amounts Reported

The amounts reported in the Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, did not agree with the underlying records. The Town properly collected and remitted all amounts due to the South Carolina Office of the State Treasurer, however the Uniform Schedule of Court Fines, Assessments and Surcharges under reported the amounts retained by the Town by \$429.

In response to the findings listed above. We will review the findings with our outside auditor who prepares our Financial Statement and make the necessary corrections so there is no reporting deficiency going forward.

Sincerely,

Lisa Cunningham
Clerk of Court
Bluffton Municipal Court