
Allendale County Court Systems

Allendale, South Carolina

Independent Accountant's Report on Applying Agreed-Upon
Procedures for the year ended June 30, 2020



June 9, 2021

Mr. J. William Goodson, IV, County Administrator
Allendale County
Allendale, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Allendale County Court Systems as of and for the period July 1, 2019 through June 30, 2020, was issued by Brown CPA, LLC, 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/sag

Contents

	<u>Page</u>
I. Independent Accountant’s Report on Applying Agreed-Upon Procedures	1 – 3
II. County’s Response	Attachment A

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Mr. J. William Goodson, IV, County Administrator
Allendale County
Allendale, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Allendale County Court Systems for the period July 1, 2019 through June 30, 2020, in the areas addressed. The Allendale County Court Systems (the "County") 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, user 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 twenty-five 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 twenty-five court receipt transactions to confirm that the fee, fine, 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. County 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 amounts reported on the monthly remittance forms or equivalents to the County's support.
- We inspected the County's support to confirm that the County 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.

Finding – Four of the twelve monthly STRRF were submitted to the State Treasurer's Office between 1 and 39 days past the required due date. Section 14-1-208(A) of the 1976 South Carolina Code of Laws, as amended, states "...this assessment must be paid to the municipal clerk of court and deposited with the city treasurer for remittance to the State Treasurer." Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the County to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

Management Response – See Attachment A.

3. Victim Assistance

- We made inquiries and confirmed that any funds retained by the County for victim assistance were deposited into a separate account.
- We randomly selected twenty-five expenditures to confirm that the County expended victim assistance funds in accordance with State law and South Carolina Court Administration fee memoranda.
- We inspected the County'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 County on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the latest financial statement audit, for the period July 1, 2018 through June 30, 2019, to the County's general ledger.
- We inspected the County'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 14-1-206.

Finding – The amounts reported in the Uniform Schedule for the year ended June 30, 2019 audit, did not agree with the underlying records. Allendale County Court System properly collected and remitted all amounts due to the South Carolina Office of the State Treasurer, however the

Uniform Schedule to the financial statement audit for the year ended June 30, 2019 over reported the amounts collected and remitted by \$10,832.

Management Response – See Attachment A.

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 County 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 County 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, Chairman of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of Allendale County Council, Allendale County Clerk of Court, Allendale County Treasurer, State Treasurer, the 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.

BROWN CPA, L.L.C.

Irmo, South Carolina
June 9, 2021

Attachment A

Charles R (Rick) Gooding
Chairman

Matthew Connelly
Vice-Chairman

H. Carl Gooding
Councilmember

Theresa H. Taylor
Councilmember

William Robinson
Councilmember



J. William Goodson, IV
Administrator

Esther Bridges
Finance Director

Judy Kinard
Clerk to Council

Walter H. Sanders
County Attorney

June 9, 2021

To whom it may concern:

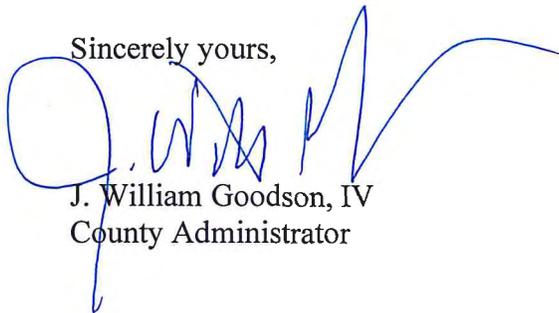
We have reviewed the comments provided herein and are in agreement with the comments and will remediate the findings as follows.

With respect to the County not timely submitting the STRRF to the SC State Treasurer's Office, we recognize the requirement to turn this report in by the 15th of the month. We have numerous regulatory reporting requirements and it is our intent to comply with all reporting deadlines. We have limited staffing and of course this past year has been very challenging with the COVID-19 pandemic. We will review the policies and procedures related to reporting this information and remitting amounts due by the State Treasurer's Office deadline with the goal of improving upon the completion of this task in a timelier manner.

With respect to reporting court activity within our annual financial statements, we will provide a copy of this report to our auditor, who prepares our financial statements on our behalf, and request that they take greater care in accurately reporting financial activity.

We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,



J. William Goodson, IV
County Administrator

Allendale County Mission Statement

To operate Allendale County in a cost effective manner that will facilitate and enhance the quality of life for all of its citizens.