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*Town of Lake View Municipal Court*

Lake View, South Carolina

Independent Accountant's Report on Applying Agreed-Upon  
Procedures for the year ended June 30, 2021



December 1, 2021

Mr. Dennis L. Townsend III, Mayor  
Town of Lake View  
Lake View, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Lake View Municipal Court System as of and for the period July 1, 2020 through June 30, 2021, 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/trb

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# BROWN CPA, LLC

## 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. Dennis L. Townsend III, Mayor  
Town of Lake View  
Lake View, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Lake View Municipal Court for the period July 1, 2020 through June 30, 2021, in the areas addressed. The Town of Lake View Municipal Court (the "Municipality") 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, 2020 through June 30, 2021. 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.

**Finding** – For three of the twenty-five court receipts the incorrect fine was assessed.

1. An individual was charged with simple possession of marijuana or hash and assessed a fine of \$50.00. South Carolina Code of Laws Section 44-53-370(d)(4) specifies that the fine with assessments be no less than \$407.50 and no more than \$615.00.
2. An individual was charged with simple possession of marijuana or hash and assessed a fine of \$200.00. South Carolina Code of Laws Section 44-53-370(d)(4) specifies that the fine with assessments be no less than \$407.50 and no more than \$615.00.
3. An individual was charged with speeding more than 15 MPH but less than 24 MPH and assessed a fine of \$76.00. South Carolina Code of Laws Section 56-5-1520(g)(3) specifies that the fine with assessments be no less than \$128.75 and no more than \$180.63.

**Management Response** – See Attachment A.

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MEMBER:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



## 2. **Municipal 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 Municipality's support.
- We inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
- We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period July 1, 2020 through June 30, 2021 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 Municipality for victim assistance were deposited into a separate account.
- We randomly selected twenty-five expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and South Carolina Court Administration fee memoranda.
- We inspected the Municipality'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 Municipality on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period July 1, 2019 through June 30, 2020, to the Municipality's general ledger.
- We inspected the Municipality's Uniform Schedule, 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** – The financial statement audit for the year ended June 30, 2020 did not properly cover the Uniform Schedule as the audit report did not include the Schedule in the "in relation to" opinion. Section 14-1-211 of South Carolina Code of Laws states that "The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents".

**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 Municipality for the period July 1, 2020 through June 30, 2021. 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 Municipality 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, the Mayor of Town of Lake View, members of Town of Lake View Council, Town of Lake View Clerk of Court, Town of Lake View 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  
December 1, 2021

## Attachment A



# TOWN OF LAKE VIEW

P.O. BOX 824  
LAKE VIEW, SOUTH CAROLINA 29563-0824  
843-759-2861  
FAX: 843-759-0177

December 1, 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 our Town Judge assessing the incorrect fines, we will request that the Judge pay closer attention to State of South Carolina minimum and maximum fines and impose penalties that are compliant with those limits.

With respect to the auditor's report not properly covering the Uniform Schedule in the audit opinion, we will make a copy of this report available to our auditors Kenneth Cobb & Company. We will ask our auditors to correctly report on court activity within our financial statements in their opinion on our financial statements on a go forward basis.

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

Sincerely yours,

Karen Cook-Henderson  
Clerk