

**CLIO MUNICIPAL COURT  
CLIO, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT  
JUNE 30, 2021**

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January 4, 2022

The Honorable Kevin K. Treadaway, Chief Judge  
Ms. Robyn Jacobs, Clerk/Treasurer  
Town of Clio Municipal Court  
Clio, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Clio Municipal Court System as of and for the year ended June 30, 2021, was issued by Steven L. Blake, CPA, 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

# STEVEN L. BLAKE, CPA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

January 4, 2022

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

The Honorable Kevin K. Treadaway, Chief Judge  
Ms. Robyn Williamson-Jacobs, Clerk/Treasurer  
Town of Clio Municipal Court  
Clio, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Clio and the Clio Municipal Court for the period July 1, 2020 through June 30, 2021, in the areas addressed. The Town of Clio and the Clio Municipal Court are 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, 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**

- I obtained the court dockets or equivalents from the Clerk of Court. I judgmentally 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.

Mr. George L. Kennedy, III, CPA, State Auditor  
And

The Honorable Kevin K. Treadaway, Chief Judge  
Ms. Robyn Williamson-Jacobs, Clerk/Treasurer  
Town of Clio Municipal Court  
January 4, 2022

- I inspected the court receipt transactions for the above cases to confirm that the fine, fee, assessment and surcharges assessed adhered to State law and the South Carolina Court Administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

### **Findings:**

#### **Adherence to Fine Guidelines**

##### **Driving Under Suspension 1st**

The Court fined one defendant \$299.74 for Driving Under Suspension, first offense. Section 56-01-460 (A)(1) of the 1976 South Carolina Code of Laws, as amended, states, “a person who drives a motor vehicle on a public highway of this State when the person's license to drive is canceled, suspended, or revoked must, upon conviction, be punished as follows: ... (a) for a first offense, fined three hundred dollars ...”.

**Clio Response:** The judge mistakenly rounded the total fine down below the minimum resulting in this fine below the minimum.

##### **Speeding**

The Court fined one defendant \$24.82 for speeding ten mph in excess of the above posted limit but not in excess of fifteen miles an hour and also fined one defendant \$24.58 for speeding in excess of 15 mph but not in excess of 25 mph over the posted limit. Section 56-5-1520(G) of the 1976 South Carolina Code of Laws, as amended, sets the maximum fines at \$25 and \$75, respectively.

**Clio Response:** The judge mistakenly fined the defendants amounts which rounded the fine down below the minimum.

#### **2. Municipal Treasurer**

- I 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.
- I compared and agreed the amounts reported on the monthly remittance forms or equivalents to the Municipality's support.

Mr. George L. Kennedy, III, CPA, State Auditor  
And

The Honorable Kevin K. Treadaway, Chief Judge  
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Town of Clio Municipal Court  
January 4, 2022

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

I found no exceptions as a result of these procedures.

### **3. Victim Assistance**

- I made inquiries and confirmed that any funds retained by the Municipality for victim assistance were deposited into a separate account.
- I selected all expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the Municipality's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of July 1 in the next fiscal year in accordance with State law.

I found no exceptions as a result of these procedures.

### **4. Uniform Schedule of Court Fines, Assessments and Surcharges**

- I agreed the 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, 2020 through June 30, 2021, to the Municipality's general ledger.
- I 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:**

#### **Audit Report Uniform Schedule**

The Municipality was unable to provide me with an audit report for the year ended June 30, 2021. The most recent financial statement audit was for the year ended June 30, 2017; as such, certain procedures could not be performed.

Mr. George L. Kennedy, III, CPA, State Auditor  
And

The Honorable Kevin K. Treadaway, Chief Judge  
Ms. Robyn Williamson-Jacobs, Clerk/Treasurer  
Town of Clio Municipal Court  
January 4, 2022

Section 14- 1-208 of the South Carolina Code of Laws requires the Municipality to produce an annual audit report and to submit such report to the State Treasurer within thirteen months of its year-end.

I was engaged by the South Carolina Office of the State Auditor to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review, the objective of which would be an opinion or conclusion, respectively, on the systems, processes, and behaviors related to financial activity of the Town of Clio Municipal Court for the period July 1, 2020 through June 30, 2021. Accordingly, I do not express an opinion or conclusion. Had I performed additional procedures other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Town of Clio Municipal Court and to meet my ethical responsibilities in accordance with the relevant ethical requirements related to my 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 Clio Municipal Council, Clio Municipal Court, Clio Municipal Treasurer, State Treasurer, 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.

*Steven L. Blake, CPA*