

**ST. MATTHEWS MUNICIPAL COURT
ST. MATTHEWS, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT
SEPTEMBER 30, 2020**

CONTENTS

	<u>PAGE</u>
I. STATE AUDITOR'S OFFICE TRANSMITTAL LETTER	1
II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2 - 6



January 5, 2022

The Honorable Cassandra Keller, Chief Judge
Ms. Flora Fordham, Clerk of Court
Ms. Rosyl Warren, Clerk/Treasurer
Town of St. Matthews Municipal Court
St. Matthews, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of St. Matthews Municipal Court System as of and for the period October 1, 2019 through September 30, 2020, 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/trb

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

January 5, 2022

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

The Honorable Cassandra Keller, Chief Judge
Ms. Flora Fordham, Clerk of Court
Ms. Rosyl Warren, Clerk/Treasurer
Town of St. Matthews Municipal Court
St. Matthews, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of St. Matthews and the St. Matthews Municipal Court (the Municipality) for the period October 1, 2019 through September 30, 2020, in the areas addressed. The Town of St. Matthews and the St. Matthews 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 October 1, 2019 through September 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

- 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 Cassandra Keller, Chief Judge
Ms. Flora Fordham, Clerk of Court
Ms. Rosyl Warren, Clerk/Treasurer
Town of St. Matthews Municipal Court
St. Matthews, South Carolina
January 5, 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 - Handicapped Parking

The Court fined one defendant \$300.00 for Parking in a Handicapped Zone without a Permit. Section 56-03-1970 (A)(1) of the 1976 South Carolina Code of Laws, as amended, states, "A person violating the provisions of this section ... must be fined not less than five hundred dollars nor more than one thousand dollars..."

St. Matthews Response: The former municipal judge mistakenly fined the defendant \$300.00.

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.
 - 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 October 1, 2019 through September 30, 2020 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding

Overpayment

The Town has overpaid its remittances to the State for the procedures period due to a misunderstanding. The Town was due a credit from the State and was to make manual corrections to STRRF line items to obtain this credit. The Town did not make

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

The Honorable Cassandra Keller, Chief Judge
Ms. Flora Fordham, Clerk of Court
Ms. Rosyl Warren, Clerk/Treasurer
Town of St. Matthews Municipal Court
St. Matthews, South Carolina
January 5, 2022

these manual corrections and thus never received the credit. See further information at **Over Reported Amounts.**

St. Matthews Response: With the permission of the State Treasurer, the Town will adjust the January 2022 STRRF submission in the line items contained in Finding 5 below to reflect the credit due the Town.

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 October 1 in the next fiscal year in accordance with State law.

Finding

The Town did not have a separate bank account during the procedures period.

St. Matthews Response: The account was established in August 2021 and the balance of Victim Assistance funds was transferred to the account from the general fund bank account.

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 October 1, 2019 through September 30, 2020, 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.

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

The Honorable Cassandra Keller, Chief Judge
Ms. Flora Fordham, Clerk of Court
Ms. Rosyl Warren, Clerk/Treasurer
Town of St. Matthews Municipal Court
St. Matthews, South Carolina
January 5, 2022

Finding

Audit Report Uniform Schedule

The Municipality was unable to provide me with an audit report for the year ended September 30, 2020. The most recent financial statement audit was for the year ended September 30, 2017, and as such certain procedures could not be performed. 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.

St. Matthews Response: The Town provided no response.

5. Over Reported Amounts

I inspected copies of State Treasurer's Revenue Remittance Forms for the procedures period and confirmed the following over payment due to a misunderstanding of the credit balance due the Town. I calculated the amounts by STRRF line item and reported the amount overreported in the table below:

STRRF LINE	DESCRIPTION	
F.	Municipal DUS DPS Pullout -\$100	103.48
J.	Municipal Drug Surcharge -\$150 Per Case	56.10
K.	Municipal Law Enforcement Surcharge - \$25 Per Case	381.31
L.	Municipal- 107.5%	<u>1,001.53</u>
M.	TOTAL REVENUE DUE FROM STATE TREASURER	<u><u>1,542.42</u></u>

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 St. Matthews Municipal Court for the period October 1, 2019 through September 30, 2020.

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

The Honorable Cassandra Keller, Chief Judge
Ms. Flora Fordham, Clerk of Court
Ms. Rosyl Warren, Clerk/Treasurer
Town of St. Matthews Municipal Court
St. Matthews, South Carolina
January 5, 2022

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 St. Matthews 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 St. Matthews Municipal Council, St. Matthews Municipal Court, St. Matthews 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