
Town of Chesterfield Municipal Court

Chesterfield, South Carolina

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



April 13, 2022

Mr. Billy H. Cassidy, Mayor
Town of Chesterfield
Chesterfield, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Chesterfield 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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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. Billy H. Cassidy, Mayor
Town of Chesterfield
Chesterfield, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Chesterfield Municipal Court for the period July 1, 2020 through June 30, 2021, in the areas addressed. The Town of Chesterfield 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 fees collected the fines were being paid in installments. Section 14-17-725 of the South Carolina Code of Laws provides that when criminal fines, assessments, or restitution payments are paid through installments, a collection cost charge of 3% of the payment also must be collected by the Clerk of Court. The Town of Chesterfield did not assess the 3%-time payment fee.

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.

Finding:

The Town of Chesterfield has not spent or transferred victim assistance amounts collected in accordance with State law. Proviso 59.15 of the fiscal year 2021 Appropriations Act limits the amount retained to an annual limit of no more than \$25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher. Unspent funds greater than the carry forward limit, regardless of year collected, are required to be remitted to the State Victim Assistance Program with the Office of the Attorney General within 120 days after the end of the Town's fiscal year. The Town has \$35,383 in excess of the allowed limit.

Management Response – See Attachment A.

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, 2020 through June 30, 2021, 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 14-1-206.

Finding:

The amounts reported in the Uniform Schedule, as reported in the annual financial statement audit, did not agree with the underlying accounting records. The Town of Chesterfield 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, 2021 over reported the amounts collected and remitted by \$2,029.

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, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, Mayor of Town of Chesterfield, members of Town of Chesterfield Council, Town of Chesterfield Clerk of Court, Town of Chesterfield 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
April 13, 2022

Attachment A

**TOWN
OF
CHESTERFIELD**



Betty Lynn Watson
Municipal Clerk

April 13, 2022

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:

1. Effective immediately we will start assessing the 3% installment fee as required by State Law.
2. We will either spend or transfer victim assistance money and retain only the amount as allowed by State Law.
3. We will request that our audit firm take greater care in preparing the schedule of court fines and fee included with our annual audit.

We have numerous regulatory reporting requirements and it is our intent to comply with all rules and regulations. We have limited staffing and of course this past year has been very challenging with the COVID-19 pandemic. We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,

A handwritten signature in blue ink that reads "Betty Lynn Watson".

Mrs. Betty Lynn Watson
Municipal Clerk