

TOWN OF PERRY MUNICIPAL COURT  
PERRY, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2021



April 7, 2022

The Honorable Donna H. Williamson, Chief Judge  
Ms. Alicia Fulmer, Town Clerk/Treasurer  
Town of Perry Municipal Court  
Perry, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Perry Municipal Court System as of and for the period July 1, 2020 through June 30, 2021, was issued by The Hobbs Group, P.A. 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

April 7, 2022

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

The Honorable Donna H. Williamson, Chief Judge  
Ms. Alicia Fulmer, Town Clerk/Treasurer  
Town of Perry Municipal Court  
Perry, South Carolina

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

- We obtained the court dockets or equivalents from the Clerk of Court. We randomly selected 19 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 19 court receipt transactions to confirm that the fine, fee, 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 -- Installment Payments**

There was one instance in which the Town did not charge an installment fee for payments made in installments in accordance with State law. Additionally, the Town did not properly allocate the installment payments in accordance with State law. Section 14-1-209 of the 1976 South Carolina Code of Laws, as amended, provides guidance when the fine and assessment are paid in installments. The South Carolina Court Administration fee memorandum dated July 8, 2019, states “The intent of Section 14-1-209(C) is that each installment payment be allocated on a pro rata basis to each applicable fine, assessment, and surcharge.”

**Management Response:** The Town used Microsoft Excel to calculate assessments and surcharges for tickets assessed from July 2020 to April 2021 during the period tested. The Town began using an automated ticketing software, LawTrak, from May 2021 to June 2021 during the period tested which allows the assessment and surcharges to be allocated properly in accordance with State law. The Town was not aware that a 3% installment payment was needed for payments made in installments and because the Town did not have an automated ticketing software, the installment fee was not charged.

### **2. Town 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 the amounts reported on the monthly remittance forms or equivalents to the Town’s support.
- We inspected the Town’s support to confirm that the Town 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 performed.

### **3. Victim Assistance**

- We made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
- We selected all (one) expenditures to confirm that the Town expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda.
- We inspected the Town’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 performed.

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

- We agreed amounts reported by the Town 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 Town's general ledger.

- We inspected the Town'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 the South Carolina Code of Laws Section 14-1-208.

### **Findings -- Uniform Schedule**

The total court fines and assessments collected as reported in the Uniform Schedule did not agree to support. The amount reported on this line item only included the sum of assessments retained for victim services and fines and assessments remitted to the State Treasurer which was \$16,874. The correct amount that should have been reported on the Uniform Schedule was \$28,375, a difference of \$11,501. Section 14-1-208(E)(1) of the 1976 South Carolina Code of Laws, as amended, states, "...the Uniform Supplemental Schedule Form developed by the Office of the Attorney General, South Carolina Crime Victim Services Division, must be used by all counties and municipalities to report their crime victim services funds and must include the following elements: (a) all fines collected by the clerk of court for the municipal court and (b) all assessments collected by the clerk of court for the municipal court;..."

Additionally, the Uniform Schedule did not properly describe the expenditures for victim services of \$1,000. The Town should have reported this expenditure as a victim service donation to a domestic violence shelter. Section 14-1-208(E)(1) of the 1976 South Carolina Code of Laws, as amended, states, "...the Uniform Supplemental Schedule Form developed by the Office of the Attorney General, South Carolina Crime Victim Services Division, must be used by all counties and municipalities to report their crime victim services funds and must include the following elements: ... (f) the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward."

**Management Response:** The Town's external auditor was not aware of the updated Uniform Supplemental Schedule Form developed by the Office of the Attorney General and South Carolina Crime Victim Services Division, which requires specific expenditures to be classified in separate sections of the schedule than just operating expenses. The Hobbs Group, P.A. sent the Town the updated schedule that all auditors should be using effective as of July 1, 2019, located on the South Carolina Attorney General's website. The Town has since shared this schedule with our external auditor to ensure amounts are appropriately classified on the schedule in the future. All fines and fees collected and assessed during the year were properly reported in the Town's accounting system.

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 Town for the 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 Town 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, members of the Town of Perry Municipal Council, the Clerk of Court, Town Treasurer, State Treasurer, 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.

The Hobbs Group, P.A.  
Columbia, South Carolina

*The Hobbs Group, P.A.*