
Berkeley County Court Systems

Moncks Corner, South Carolina

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



June 23, 2022

Ms. Angela Pinson, County Administrator
Berkeley County
Moncks Corner, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Berkeley County Court Systems 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

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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

Ms. Angela Pinson, County Administrator
Berkeley County
Moncks Corner, South Carolina

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

We found no exceptions as a result of the procedures.

2. **County 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 County's support.
- We inspected the County's support to confirm that the County properly classified fine, fee, assessment, and surcharge receipts.

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MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



- 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 County for Victim Assistance were deposited into a separate account.
- We randomly selected twenty-five expenditures to confirm that the County expended Victim Assistance funds in accordance with State law and South Carolina Court Administration fee memoranda.
- We inspected the County’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 County 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 County’s general ledger.
- We inspected the County’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 South Carolina Code of Laws Section 14-1-206.

Findings:

1. The County remitted all amounts due to the State Treasurer’s Office (“STO”); however, the Uniform Schedule showed \$1,272,168 remitted to the STO and the actual amount remitted was \$1,431,311, a difference of \$159,143.
2. The Uniform Schedule did not contain all the elements required by the South Carolina Code of Laws. The schedule omitted the Victim Assistance beginning fund balance, ending fund balance, and amounts expended.

Management Response – Mr. D. Allen Milburn, Chief Financial Officer, stated that:

1. There was a timing difference between amounts recorded in the general ledger and amounts remitted as shown on the Uniform Schedule.
2. The County was unaware of the presentation requirements for the Uniform Schedule and that the County would comply with the presentation requirements in the next annual financial statement audit.

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 County 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 County 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, members of Berkeley County Council, Berkeley County Clerk of Court, Berkeley County 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
June 23, 2022