
Orangeburg County Court Systems

Orangeburg, South Carolina

Independent Accountant's Report on Applying Agreed-Upon
Procedures for the year ended June 30, 2020



June 2, 2022

Mr. Harold M. Young, County Administrator
Orangeburg County
Orangeburg, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Orangeburg County Court Systems as of and for the period July 1, 2019 through June 30, 2020, 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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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. Harold M. Young, County Administrator
Orangeburg County
Orangeburg, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Orangeburg County Court Systems for the period July 1, 2019 through June 30, 2020, in the areas addressed. The Orangeburg 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, 2019 through June 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, 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.
- We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period July 1, 2019 through June 30, 2020 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding – Five of the twelve STRRF were submitted to the South Carolina State Treasurer's Office between 3 and 17 days past the required due date. Section 14-1-208(A) of the 1976 South Carolina Code of Laws, as amended, states "...this assessment must be paid to the municipal clerk of court and deposited with the municipal treasurer for remittance to the State Treasurer." Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the County to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

Management Response – Ms. Bonnie Robinson in the County Treasurer's Office stated that the late remittances occurred during the spring of 2020 during the COVID-19 outbreak when personnel were working limited hours in the office. Due to the pandemic there was a delay in the review and approval of the forms prior to submission.

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, 2019 through June 30, 2020, 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.

Finding – The amounts reported in the Uniform Schedule as reported in the annual financial statement audit, did not agree with the underlying records. The County properly collected and remitted amounts due to the South Carolina Office of the State Treasurer, however, the Uniform Schedule for the year ended June 30, 2020 under reported the amounts collected and remitted by \$448,095.

Management Response – Mr. Gary Cooke in the County office of Financial Services stated that certain court activity was inadvertently omitted from the Uniform Schedule. He stated that policies and procedures related to collecting and reporting this information will be revised and will include all court activity in the future.

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, 2019 through June 30, 2020. 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 Orangeburg County Council, Orangeburg County Clerk of Court, Orangeburg 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 2, 2022