

**SPARTANBURG MUNICIPAL COURT  
SPARTANBURG, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT**

**JUNE 30, 2022**

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December 14, 2022

The Honorable Erika McJimpsey, Chief Judge  
City of Spartanburg Municipal Court  
Ms. Alma Miller, Clerk of Court  
Mr. Dennis Locke, Finance Officer  
Spartanburg, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Spartanburg Municipal Court System as of and for the period July 1, 2021 through June 30, 2022, 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/sag

# STEVEN L. BLAKE, CPA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

December 14, 2022

Mr. George L. Kennedy, III, CPA  
State Auditor  
State of South Carolina  
Columbia, South Carolina  
and  
The Honorable Erika McJimpsey, Chief Judge  
Ms. Alma Miller, Clerk of Court  
City of Spartanburg Municipal Court  
Mr. Dennis Locke, Finance Officer  
Spartanburg, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Spartanburg and the Spartanburg Municipal Court for the period July 1, 2021 through June 30, 2022, in the areas addressed. The City of Spartanburg (the City) and the Spartanburg Municipal Court (the 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 July 1, 2021 through June 30, 2022. 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.

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- 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**

#### **Driving Under Suspension [DUS] First Offense**

The Court fined one defendant \$299.76 for DUS, first offense. Section 56-1-460 (A) (1) of the 1976 South Carolina Code of Laws states, “a person who drives a motor vehicle on a public highway of this State when the person's license to drive is canceled, suspended, or revoked must, upon conviction, be punished as follows:

(a) for a first offense, fined three hundred dollars or imprisoned for up to thirty days, or both”.

**City of Spartanburg Response:** The total fine was rounded down below the minimum.

#### **Uninsured Vehicle**

The Judge sentenced one defendant \$99.76 for an uninsured vehicle. Section 56-10-520 of the 1976 South Carolina Code of Laws states, “A person who is the operator of an uninsured motor vehicle and not the titled owner, who knows that the required fee has not been paid to the director, is guilty of a misdemeanor and, upon conviction, must: for a first offense be fined no less than one hundred dollars and not more than two hundred dollars ... .”

**City of Spartanburg Response:** The total fine was rounded down below the minimum.

#### **Reporting DUS Pullouts**

When I traced pullout amounts from total fine to the State Treasurers Revenue Remittance Report [STRRF], two pullouts were unreported.

**City of Spartanburg Response:** Court staff manually removed those pullouts from the STRRF.

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## **2. City 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 City's support.
- I inspected the City's support to confirm that the City properly classified fine, fee, assessment, and surcharge receipts.
- I inspected all State Treasurer's Revenue Remittance Forms [**STRRF**] for the period July 1, 2021 through June 30, 2022 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

### **Finding: General Ledger Posting**

The City manually posts the court collection and assessment documents to the general ledger daily. An occurrence during September 2021 created a second STRRF related to a few tickets that did not correctly process through to the first STRRF. However, the general ledger was never updated for the additional tickets and the ledger entries for the month of September 2021 did not agree to the STRRF.

**City of Spartanburg Response:** The City is currently discussing this with the software vendor as to what created the need for the second STRRF and why the daily report was not generated for those tickets in question for the City to post to their general ledger.

## **3. Victim Assistance**

- I made inquiries and confirmed that any funds retained by the City for victim assistance were deposited into a separate account.
- I selected all expenditures to confirm that the City expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the City's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of July 1 in the next fiscal year in accordance with State law.

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**Finding: Victim Assistance Revenues**

Because the **General Ledger Posting** finding above impacted victim assistance revenue as well, the general ledger underreported \$6.88 of victim assistance revenue related to the victim assessment portion.

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

- I agreed the amounts reported by the City on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the latest available annual financial statement audit, for the period July 1, 2020 through June 30, 2021, to the City’s support.
- I inspected the City’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 14-1-208.

There were no findings as a result of these procedures.

**5. Under Reported Amounts**

I inspected copies of STRRF for the procedures period and traced amounts to reports generated by court accounting software and to STO receipts. I recalculated and confirmed amounts that should have been reported and also noted differences in court reports and STRRF amounts as reported. I have reported the recalculated amounts underreported by STRRF line item in the table below as a result of these errors:

<b>STRRF LINE</b>	<b>DESCRIPTION</b>	
I.	Municipal DUI DPS Pullout - \$100	<u>200.00</u>
M.	TOTAL REVENUE DUE TO STATE TREASURER	<u>200.00</u>

**City of Spartanburg Response:** Court staff manually removed the DUI DPS Pullout from the STRRF.

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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 City of Spartanburg Municipal Court for the period July 1, 2021 through June 30, 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 City of Spartanburg 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 Spartanburg Municipal Council, Spartanburg Municipal Court, Spartanburg 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*