

**WEST COLUMBIA MUNICIPAL COURT
WEST COLUMBIA, SOUTH CAROLINA**

STATE AUDITOR'S REPORT

JUNE 30, 2022

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December 7, 2022

The Honorable Kenneth Ebener, Chief Judge
Ms. Cindy Webber, Clerk of Court
City of West Columbia Municipal Court
Mr. Justin Black, CPA, Senior Assistant City Administrator/Treasurer
West Columbia, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of West Columbia 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/trb

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

December 7, 2022

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

and

The Honorable Kenneth Ebener, Chief Judge
Ms. Cindy Webber, Clerk of Court
City of West Columbia Municipal Court
Mr. Justin Black, CPA, Senior Assistant City Administrator/Treasurer
West Columbia, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of West Columbia and the West Columbia Municipal Court for the period July 1, 2021 through June 30, 2022, in the areas addressed. The City of West Columbia (the City) and the West Columbia 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 randomly 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 the Influence [DUI] First Offense

The Court correctly fined one defendant for DUI over .16 Alcohol Concentration, first offense. However, upon inspection of the Uniform Traffic Ticket, the Breathalyzer Analysis **[BA]** level box was not completed. A breathalyzer fee was included in the assessments which requires a breathalyzer test be performed. Upon further investigation, the BA level was included in the incident report as well as the data analysis sheet provided by the breathalyzer test itself.

City of West Columbia Response: The charging officer incorrectly labeled the BA level box on the Uniform Traffic Ticket with a dash as opposed to the correct BA level from the data analysis sheet provided by the breathalyzer test.

Software Related Procedural Errors

The City's software processes receipts according to court dates. For instance, if court is held in April and defendants are given time to pay and pay their fines in May, the software posts the payment and assesses the payment as an April assessment. This creates timing issues related to the processing and submission of the State Treasurer's Revenue Remittance Forms **[STRRF]**. The deadline for submission is 15 days after the month end. The Clerk of Court prints the reports by the 10th and forwards the report to finance for processing by the 15th. If payments come in after the STRRF is printed and are back posted into the previous month's court session as well as assessed in the previous month after the STRRF is generated, those payments are not included in the submission to the State Treasurer's office for that month. Approximately \$21,000 has been accumulated due to this error since 2007 when the last Agreed-upon Procedures engagement was performed. This error existed then and this is a repeat finding. Corrective action was not successful and the amount owed to the State Treasurer related to the previous 36 months is listed in the table below.

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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

State Treasurer's Revenue Remittance Form

Three of the STRRF did not agree with the general ledger support. As noted in the above **Software Related Procedural Error** finding, transactions were included in the general ledger that were not reflected in the STRRF due to the timing differences.

City of West Columbia Response: The City has developed a procedure to reconcile the State Treasurer's liability account with the STRRF on a monthly basis. This should eliminate potential differences from going unnoticed in the future.

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

Due to the **Software Related Procedural Error** finding above, the City has also not fully reported all victim assistance revenues. The amount of victim assistance revenues unreported is listed in the table below.

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 annual financial statement audit, for the period July 1, 2020 through June 30, 2021, to the City's general ledger.
- 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 the previous 24 months, and traced amounts to reports currently generated by court accounting software. 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 the errors noted in the findings above:

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STRRF LINE	DESCRIPTION	
F.	Municipal DUS DPS Pullout - \$100.00	\$
G.	Municipal DUI Assessment - \$12	24.00
H.	Municipal DUI Surcharge - \$100	200.00
I.	Municipal DUI DPS Pullout - \$100	200.00
IA.	DUI/DUAC Breathalyzer Test Convection Fee SLED \$25	25.00
J.	Municipal Drug Surcharge \$150	450.00
K.	Municipal Law Enforcement Surcharge - \$25 per case	2,425.00
L.	Municipal Court -107.5%	<u>6,333.36</u>
M.	TOTAL REVENUE DUE TO STATE TREASURER	<u>9,657.36</u>
N.	Assessments – Municipal	795.01
O.	Surcharges - Municipal	<u>625.00</u>
P.	Total Retained for Victim Services	\$ <u><u>1,420.01</u></u>

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 West Columbia 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.

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I am required to be independent of the City of West Columbia 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 West Columbia Municipal Council, West Columbia Municipal Court, West Columbia 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