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*Town of Timmons ville Municipal Court*

Timmons ville, South Carolina

Independent Accountant's Report on Applying Agreed-Upon  
Procedures for the year ended December 31, 2022



April 26, 2023

Mr. William James Jr., Mayor  
Town of Timmonsville  
Timmonsville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Timmonsville Municipal Court System as of and for the period January 1, 2022 through December 31, 2022, was issued by Brown CPA, LLC, Certified Public Accountants, 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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# 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

Mr. William James Jr., Mayor  
Town of Timmons ville  
Timmons ville, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Timmons ville Municipal Court for the period January 1, 2022 through December 31, 2022, in the areas addressed. The Town of Timmons ville Municipal Court (the "Municipality") 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 January 1, 2022 through December 31, 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, 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.

### **Finding**

For one of the twenty-five court receipts the incorrect fine was assessed. An individual was charged with operating an uninsured motor vehicle 1<sup>st</sup> offense and fined \$200. South Carolina Code of Laws Section 56-10-520 specifies that the fine with assessments must be no less than \$232.50 and no more than \$440.

**Management Response** – See Attachment A.

## 2. **Municipal 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 Municipality's support.
- We inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
- We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period January 1, 2022 through December 31, 2022 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 Municipality for victim assistance were deposited into a separate account.
- We randomly selected twenty-five expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and South Carolina Court Administration fee memoranda.
- We inspected the Municipality's victim assistance account to confirm the Victim Assistance fund balance was retained as of January 1 from the previous fiscal year in accordance with State law.

### **Findings**

Based upon review of the monthly STRRF and the associated Victim Assistance banking activity it was determined that:

1. The March 2022 Victim Assistance amount of \$497.41 was not deposited to the Victim Assistance bank account.
2. The Town of Timmonsville has not spent or transferred victim assistance amounts collected in accordance with State Law. Proviso 59.15 of the fiscal year 2021 Appropriations Act limits the amount retained to an annual limit of no more than \$25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher. Unspent funds greater than the carry forward limit, regardless of year collected, are required to be remitted to the State Victim Assistance Program with the Office of the Attorney General within 120 days after the end of the Town's fiscal year. The Victim Service bank account as of December 31, 2022 has an overall balance of \$32,851.52.

**Management Response** – See Attachment A.

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

- We agreed amounts reported by the Municipality on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period January 1, 2022 through December 31, 2022, to the Municipality's general ledger.

- We inspected the Municipality’s Uniform Schedule, 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**

Audit Report Uniform Schedule – The Municipality was unable to provide us with an audit report for the year ended December 31, 2022. The most recent financial statement audit was for the year ended December 31, 2019, as such certain procedures could not be performed. Section 14-1-208 of the South Carolina Code of Laws requires the Municipality to produce an annual audit report and submit such report to the State Treasurer within thirteen months of its year-end.

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 Municipality for the period January 1, 2022 through December 31, 2022. 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 Municipality 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, the Mayor of Town of Timmons ville, members of Town of Timmons ville Council, Town of Timmons ville Clerk of Court, Town of Timmons ville 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  
April 26, 2023

## Attachment A



Town of Timmonsville  
PO Box 447  
Timmonsville SC 29161  
Office 843-346-7942  
William James, Jr. Mayor

April 26, 2023

To whom it may concern:

We have reviewed the comments provided herein and are in agreement with the comments and will remediate the finding as follows.

1. We will provide a copy of this report to our Judge and request that all fines imposed comply with State minimum and maximums as prescribed by State Law.
2. We are in the process of completing our past due financial statement audits and expect issuing those reports in the near term.
3. The missing March amount of \$497.41 was deposit to the Victim Assistance bank account on April 7, 2023. And we will spend or otherwise transfer to the State Victim Assistance Program any excess victim assistance amounts collected beyond the allowed limit.

We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,

*Mary Bines Robinson*

Mary Bines Robinson  
Town Administrator