

**YEMASSEE MUNICIPAL COURT
YEMASSEE, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT
AUGUST 31, 2022**

CONTENTS

| | <u>PAGE</u> |
|---|-------------|
| I. STATE AUDITOR'S OFFICE TRANSMITTAL LETTER | 1 |
| II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES | 2 - 7 |



April 3, 2023

The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Municipal Clerk
Yemassee, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Yemassee Municipal Court System as of and for the period September 1, 2021 through August 31, 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

April 3, 2023

Mr. George L. Kennedy, III, CPA
State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Municipal Clerk
Yemassee, South Carolina

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Yemassee and the Yemassee Municipal Court for the period September 1, 2021 through August 31, 2022, in the areas addressed. The Town of Yemassee (the Town) and the Yemassee 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 September 1, 2021 through August 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, 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

Mr. George L. Kennedy, III, CPA, State Auditor
And
The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Town Administrator
Yemassee, South Carolina
April 3, 2023

- 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 \$288.67 for DUS first offense. Section 56-1-460 (A)(1) of the 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;"

Town of Yemassee Response: The officer who wrote the ticket listed the incorrect roadside bond amount when issued. This was not corrected during the adjudication process.

Driving Under Suspension [DUS] Second Offense

The Court fined one defendant \$493.98 for DUS second offense. Section 56-1-460 (A)(1) of the 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:

(b) for a second offense, fined six hundred dollars or imprisoned for up to sixty days, or both;"

Town of Yemassee Response: The officer who wrote the ticket listed the incorrect roadside bond amount when issued. This was not corrected during the adjudication process.

Mr. George L. Kennedy, III, CPA, State Auditor
And
The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Town Administrator
Yemassee, South Carolina
April 3, 2023

Driving Under Influence [DUI] .10 to .16, first offense

The Court fined one defendant \$400 for DUS second offense. Section 56-05-2930 of the South Carolina Code of Laws states, "...If the person's alcohol concentration is at least ten one-hundredths of one percent but less than sixteen one-hundredths of one percent, then the person must be punished by a fine of five hundred dollars or imprisonment for not less than seventy-two hours nor more than thirty days."

Town of Yemassee Response: The officer who wrote the ticket listed the incorrect roadside bond amount when issued. This was not corrected during the adjudication process.

Fine Assessment

Two of the 25 tickets tested fines were not assessed properly. In one instance, the ticket was marked as closed but still had a balance owed from partial, not complete payment so the fees and surcharges were assessed on a prorated basis.

The second ticket was for violation of a local ordinance. All tickets, except for non assessed and civil violations, should be assessed. I was unable to determine why this ticket was not assessed at least the universal assessments.

Town of Yemassee Response: The Clerk contacted the software vendor, and it was determined that the error was caused by an improper check box activation by the court when the ticket was input thus causing this ticket not to assess. The check box error was corrected, and the ticket will assess on the next month's report. The other ticket will be reassessed as a final, not a partial payment.

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

Mr. George L. Kennedy, III, CPA, State Auditor
And
The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Town Administrator
Yemassee, South Carolina
April 3, 2023

- I inspected all State Treasurer's Revenue Remittance Forms [**STRRF**] for the period September 1, 2021 through August 31, 2022 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

There were no findings as a result of these procedures.

3. Victim Assistance

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

Findings

Victim Assistance Bank Account

During the procedures period I determined the Town had withdrawn \$25,000 on January 31, 2022, and \$13,184.64 on February 15, 2022, from the victim assistance bank account. The Town could not provide any documentation to support that the withdrawals were made in accordance with Attachment L or State law. Subsequently, on July 8, 2022, and November 16, 2022, the Town reimbursed the account \$20,000 and \$23,000 respectively. Again, the Town could not provide any documentation to support the reimbursements.

Town of Yemassee Response: The Town of Yemassee did reimburse those two withdrawals and in fact over reimbursed the account.

Fund Balance Retention

The Town's audited financial statements included in the August 31, 2021 report, includes as part of the Uniform Schedule information, a roll forward balance for the victims' assistance fund of \$82,911 while the bank balance for this same period is \$63,608. No reconciliation of the two amounts was provided. I was unable to determine which fund balance should have been used for the

Mr. George L. Kennedy, III, CPA, State Auditor
And
The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Town Administrator
Yemassee, South Carolina
April 3, 2023

retention calculation in accordance with Proviso 59.15 and the determination of how much should be remitted to the Department of Crime Victims Compensation [DCVC].

Town of Yemassee Response: The Town has no response at this time.

Proviso 59.15

The Town has not complied with Proviso 59.15 of the fiscal year 2022 Appropriation Act which states the Town “may carry forward victims funds ... but not more than \$25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher”. The Town should do a calculation of the carry forward amount and submit any excess to the DCVC within 120 days of the end of the fiscal year.

Town of Yemassee Response: The Town has no response at this time.

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- I agreed the amounts reported by the Town on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, for the period September 1, 2021 through August 31, 2022, to the Town’s general ledger.
- I inspected the Town’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.

Finding: Uniform Schedule and General Ledger Agreement

The Town was unable to provide me with a reconciliation between the trial balance and the Uniform Schedule, therefore I could not agree amounts reported by the Town for the period September 1, 2021 through August 31, 2022.

Mr. George L. Kennedy, III, CPA, State Auditor
And
The Honorable Bertrand Dore, Chief Judge
Mr. Billy Sanford, Clerk of Court
Town of Yemassee Municipal Court
Mr. Matthew Garnes, Town Administrator
Yemassee, South Carolina
April 3, 2023

Town of Yemassee Response: The Town has no response at this time.

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 Town of Yemassee Municipal Court for the period September 1, 2021 through August 31, 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 Town of Yemassee 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 Yemassee Municipal Council, Yemassee Municipal Court, Yemassee 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