

**BRUNSON MUNICIPAL COURT
BRUNSON, SOUTH CAROLINA**

STATE AUDITOR'S REPORT

JUNE 30, 2023

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December 10, 2023

The Honorable Walter H. Sanders, Chief Judge
Ms. Karen Anderson, Municipal Clerk/Treasurer
Town of Brunson Municipal Court
Brunson, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Brunson Municipal Court System as of and for the period July 1, 2022 through June 30, 2023, 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 10, 2023

Mr. George L. Kennedy, III, CPA
State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Walter H. Sanders, Chief Judge
Ms. Karen Anderson, Municipal Clerk/Treasurer
Town of Brunson Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Brunson and the Brunson Municipal Court for the period July 1, 2022 through June 30, 2023, in the areas addressed. The Town of Brunson (the Town) and the Brunson 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 of the municipal court for the period July 1, 2022 through June 30, 2023. 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 2 cases from the court dockets' total of 18 cases for the procedures period 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

There were no findings as a result of these procedures.

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.
 - I inspected all State Treasurer's Revenue Remittance Forms [STRRF] for the period July 1, 2022 through June 30, 2023 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding: Timely Filing of State Treasurer's Revenue Remittance Form

The Town had not submitted the STRRF for the month of June. See more information at procedure 5.

Town of Brunson Response: This report was inadvertently overlooked during the transition of our Town Clerk and Clerk of Court during the month of July 2023. We will submit this report as soon as possible.

Finding: Court Accounting

The municipal court bank account has a balance of \$5,113.16 at June 30, 2023 with only \$52.75 as bonds pending. The Town should determine what the excess funds are related to.

Town of Brunson Response: See Addendum.

Mr. George L. Kennedy, III, CPA

State Auditor

and

The Honorable Walter H. Sanders, Chief Judge

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Town of Brunson Municipal Court

December 10, 2023

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 confirmed that the Town had no expenditures to evaluate for the procedures period to determine if they 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 July 1 in the next fiscal year in accordance with State law.

Finding: Discrepancies in Accounting and Bank Balance.

The Town's general ledger cash balance and fund balance was \$5,314.03 as of June 30, 2022, the latest available audited financial statement. The bank account balance was \$5,278.45; a discrepancy of \$35.58.

Town of Brunson Response: See Addendum

Finding: Undeposited Funds

The Town has not deposited a \$25 conviction surcharge or June's amount due victims' as of the date of this report. See procedure 5 for more information.

Town of Brunson Response: The Town was unaware of the requirement to deposit the surcharges. As stated previously, June was overlooked. The Town will correct these oversights as soon as possible. In regard to the accounting issues, the Town Clerk will research the discrepancy and recommend a solution.

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 July 1, 2021 through June 30, 2022, the latest available audited financial statement, 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

Mr. George L. Kennedy, III, CPA
 State Auditor
 and
 The Honorable Walter H. Sanders, Chief Judge
 Ms. Karen Anderson, Municipal Clerk/Treasurer
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that it contained all the elements required by South Carolina Code of Laws Section 14-1-208.

Finding: Uniform Schedule

The Town's most recent financial statement audit was for the year ended June 30, 2022. The Uniform Schedule cash balance was \$5,313 which was \$1 different than the general ledger balance and \$35 different than the bank balance. The victims' assistance revenue was inconsistent between sections, it was \$21 different.

Town of Brunson Response: The Town Clerk will research these discrepancies and determine a solution.

5. Under Reported Amounts

I inspected copies of all STRRF for the procedures and determined the month of June 2023 had not been submitted. I have reported the recalculated amounts underreported by STRRF line item in the table below for the month of June 2023:

STRRF LINE	DESCRIPTION		
F.	Municipal DUS DPS Pullout - \$100.00	\$	100.00
G.	Municipal DUI Assessment - \$12		-0-
H.	Municipal DUI Surcharge - \$100		-0-
IA.	DUI/DUAC Breathalyzer Test Convection Fee SLED \$25		-0-
J.	Municipal Drug Surcharge \$150		-0-
K.	Municipal Law Enforcement Surcharge - \$25 per case		75.00
KA.	Municipal Criminal Justice Academy - \$5		-0-
L.	Municipal Court -107.5%		<u>477.52</u>
M.	TOTAL REVENUE DUE TO STATE TREASURER		<u><u>652.52</u></u>
N.	Assessments – Municipal		59.99
O.	Surcharges – Municipal		<u>-0-</u>
P.	Total Retained for Victim Services	\$	<u><u>59.99-</u></u>

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Town of Brunson Response: See Addendum

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 Brunson Municipal Court for the period July 1, 2022 through June 30, 2023. 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 Brunson 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 Brunson Municipal Council, Brunson Municipal Court, Brunson 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

TOWN OF BRUNSON

Patricia William, Mayor
Marilyn Smart, Mayor Pro-Tem



Karen Anderson
Administrator

Council

Starling Forester
William "Rocky" Hudson
Rob Preston

January 16, 2024

To: Steven L. Blake CPA, CFE, CICA, CGMA

From: Karen Anderson

Subject: Town of Brunson Municipal Court | Response to State Auditors Report

Dear Mr. Blake, we have received the draft Report emailed on January 15, 2024. We approach audits as educational opportunities and we appreciate the insight that you provide the kind manner that you approach any questions or concerns.

Please send the official report to my attention and copy to Mayor Patricia Williams at mayor@brunsonsc.com.

Also, note below the response to the findings as well as requests for more information and insight.

2. **Town Treasurer**

- Finding: Timely Filing of State Treasurer's Revenue Remittance Form

The Town had not submitted the STRRF for the month of June. See more information at procedure 5.

Town of Brunson Response: This report was inadvertently overlooked during the transition of our Town Clerk and Clerk of Court during the month of July 2023. We will submit this report as soon as possible.

[This form was submitted on 11/21/2023.](#)

- Finding: Court Accounting

The municipal court bank account has a balance of \$5,113.16 at June 30, 2023 with only \$52.75 as bonds pending. The Town should determine what the excess funds are related to.

[We will try to determine what the excess is related to however, our previous clerk has left our employ and our records need to be better organized to provide the necessary detail.](#)

- Finding: Discrepancies in Accounting and Bank Balance.

The Town's general ledger cash balance and fund balance was \$5,314.03 as of June 30, 2022, the latest available audited financial statement. The bank account balance was \$5,278.45; a discrepancy of \$35.58.

[We will try to determine why this discrepancy exists.](#)

- Finding: Undeposited Funds

The Town has not deposited a \$25 conviction surcharge or June’s amount due victims’ as of the date of this report. See procedure 5 for more information.

This form was submitted on 11/21/2023. Our deposit to Victims fund will follow.

- Finding: Uniform Schedule

The Town’s most recent financial statement audit was for the year ended June 30, 2022. The Uniform Schedule cash balance was \$5,313 which was \$1 different than the general ledger balance and \$35 different than the bank balance. The victims’ assistance revenue was inconsistent between sections, it was \$21 different.

We will discuss this with our external auditor to determine what transpired and why the differences.

5. Under Reported Amounts

I inspected copies of all STRRF for the procedures and determined the month of June 2023 had not been submitted. I have reported the recalculated amounts underreported by STRRF line item in the table below for the month of June 2023:

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N.	Assessments – Municipal	59.99
O.	Surcharges - Municipal	<u>-0-</u>
P.	Total Retained for Victim Services	\$ <u><u>59.99-</u></u>

This form was submitted on 11/21/2023.

Kind regards,

Karen Anderson

Karen Anderson

Administrator, Town of Brunson