

**ORANGEBURG MUNICIPAL COURT  
ORANGEBURG, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT  
SEPTEMBER 30, 2023**

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April 25, 2024

The Honorable Virgin Johnson, Chief Judge  
Ms. Michelle Corbett, Finance Officer  
Ms. Carla Fogle, Clerk of Court  
City of Orangeburg Municipal Court  
City of Orangeburg, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Orangeburg and the Orangeburg Municipal Court as of and for the period October 1, 2022 through September 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

April 25, 2024

Mr. George L. Kennedy, III, CPA  
State Auditor  
State of South Carolina  
Columbia, South Carolina  
and  
The Honorable Virgin Johnson, Chief Judge  
Ms. Michelle Corbett, Finance Officer  
Ms. Carla Fogle, Clerk of Court  
City of Orangeburg Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Orangeburg and the Orangeburg Municipal Court for the period October 1, 2022 through September 30, 2023, in the areas addressed. The City of Orangeburg (the City) and the Orangeburg 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 October 1, 2022 through September 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 25 cases from the court dockets' 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**

### **Installment Fee**

The Court has not consistently administered the 3% installment fee. In one case tested which was paid in installments the installment fee was not charged. In one case tested in which the fine was paid in one payment the installment fee was charged. Section 14-17-725 of the 1976 South Carolina Code of Laws states the fee must be charged only when paid in installments. Also, the Court computer system does not properly allocate the fee in accordance with the judicial memorandum dated June 30, 2022. The entire amount is recognized on the first payment rather than allocated over the payments.

**City of Orangeburg Response:** The Clerk of Court was under the impression that the Installment Fee was charged when a formal payment plan was established, not when there was more than one installment.

### **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 October 1, 2022 through September 30, 2023 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.

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### **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 confirmed that the City 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 City's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of October 1 in the next fiscal year in accordance with State law.

#### **Finding: No Separate Bank Account**

The City does not maintain a separate bank account but comingles the victims assistance monies within the general fund bank account. The City does maintain a separate general ledger fund which tracks the victim's assistance share of the pooled cash.

**City of Orangeburg Response:** The City of Orangeburg will establish a separate checking account. This account will be reconciled monthly with the general ledger.

#### **Compliance with Budget Proviso 59.15**

The City had a Victims Fund cash balance of approximately \$39,104 as of September 30, 2023. This was in excess of the \$25,000 rollover amount allowed in the budget proviso, therefore the City must remit the excess over \$25,000 in accordance with the proviso. This was not done by the end of fieldwork for this report.

**City of Orangeburg Response:** The City of Orangeburg Finance Department has experienced a complete change in staff over the past two years. As a result, the Department was unaware of Proviso 59.15. We are requesting grace for this finding and the opportunity to retain the funds and expend them for Victim's Advocate expenses in Fiscal Year 2024.

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#### **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 October 1, 2021 through September 30, 2022, 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.

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 Orangeburg Municipal Court for the period October 1, 2022 through September 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 City of Orangeburg 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 Orangeburg Municipal Council, Orangeburg Municipal Court, Orangeburg Municipal Treasurer, State Treasurer, Department of Crime Victim Compensation, and the Chief Justice and is not intended to be and should not be

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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*