

TOWN OF GREAT FALLS MUNICIPAL COURT
GREAT FALLS, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

For the Year Ended June 30, 2022



May 6, 2024

The Honorable Adrian E. Wilkes, Chief Judge
Ms. Jessica Eubanks, Town Clerk/Treasurer
Town of Great Falls
Great Falls, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Great Falls Municipal Court System as of and for the period July 1, 2021 through June 30, 2022, was issued by The Hobbs Group, P.A., 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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1704 Laurel Street
Columbia, SC 29201

P.O. Box 2411
Columbia, SC 29202

Phone (803) 799-0555
Fax (803) 799-4212



125 W. Stone Avenue
Greenville, SC 29609

Phone (864) 271-7503
Fax (864) 751-5889

www.hobbscpa.com

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

May 6, 2024

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

The Honorable Adrian E. Wilkes, Chief Judge
Ms. Jessica Eubanks, Town Clerk/Treasurer
Town of Great Falls
Great Falls, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Great Falls Municipal Court (the "Town") for the period July 1, 2021 through June 30, 2022, in the areas addressed. The Town 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 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

- We obtained the court dockets or equivalents from the Clerk of Court. We haphazardly 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.
- We haphazardly selected 25 court receipt transactions to confirm that the fine, fee, 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 -- Installment Payments:

There were six instances in which the Town did not assess and collect the three percent installment fee from individuals who paid in installments. Section 14-17-725 of the 1976 South Carolina Code of Laws, as amended, states, "Where criminal fines, assessments, or restitution payments are paid through installments, a collection cost charge of three percent of the payment also must be collected by the clerk of court, magistrate, or municipal court from the defendant...".

Finding -- Adherence to Fine Guidelines:

Driving Under the Influence, First Offense

The Town fined an individual \$56.12 for driving under the influence, 1st offense. Section 56-05-2933(A) of the 1976 South Carolina Code of laws as amended states, "A person who violates the provisions of this section is guilty of the offense of driving with an unlawful alcohol concentration and upon conviction, entry of plea or guilty or of nolo contendere or forfeiture of bail must be punished as follows:

- (a) For a first offense, by a fine of four hundred dollars or imprisonment for not less than forty-eight hours nor more than thirty days.

Domestic Violence, Third Degree

The Town fined an individual \$62.65 for domestic violence in the third degree. Section 16-25-0020(D) of the 1976 South Carolina Code of laws as amended states, "A person who violates the provision of this section is guilty of a misdemeanor and, upon conviction, must be fined as follows:

- (b) not less than one thousand dollars nor more than two thousand five hundred dollars or imprisoned not more than 90 days, or both.

Finding -- Deposit of Ticket Payments:

Auditor was unable to trace one payment made on a ticket to deposit in the Town's bank account due to lack of supporting documentation provided by the Town's management.

Finding -- Timeliness of Assessment:

There was one instance in which the Town's records showed a ticket was paid by a violator in June 2021 but the ticket was not assessed with the State of South Carolina until February 2022. The time lapse between when the payment was received by the Town and when it was reported to the state shows a lack of internal controls in that cash is not being deposited timely or reported in accordance with applicable State law.

2. Town 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 the amounts reported on the monthly remittance forms or equivalents to the Town's support.
- We inspected the Town's support to confirm that the Town properly classified fine, fee, assessment, and surcharge receipts.
- We 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.

We found no exceptions as a result of the procedures performed.

3. **Victim Assistance**

- We made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
- We haphazardly selected five expenditures to confirm that the Town expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda.
- We inspected the Town's victim assistance account to confirm the Victim Assistance fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

Finding -- Transfer of Victims Funds:

The Town did not transfer the appropriate amount from its General Fund to the Victim Advocate bank account for collections retained for the month of January 2022. The Town should have transferred \$92.05 to the account but instead they transferred \$29.05. Therefore the General Fund still owes the Victim Assistance Fund \$63.

Finding -- Supporting documentation for Victim Assistance funds:

The Town was unable to provide supporting documentation for expenses allocated to the Victims Advocate fund, therefore we could not confirm if victims assistance funds were expended in accordance with State law and the South Carolina Court Administration fee memoranda.

Finding -- Carryforward Victims Assistance Fund Balance

The Town did not remit any of its carryforward victims assistance fund balance to the State Victim Assistance Program. Per section 59.15 of the General Appropriations Act, as amended, effective July 1, 2019, a municipality can only retain carry forward funds that were collected, but no more than \$25,000 or 10% of funds collected in the prior fiscal year, whichever is higher. If a municipality does not spend at least 90% of the funds collected, then the municipality has to remit any unspent funds that are greater than the allowed carryforward funds, regardless of the year collected, to the State Victim Assistance Program. As of the date of this report, the Town has not remitted any of their total carryforward balance of \$92,692.

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

- We agreed amounts reported by the Town on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial

statement audit, for the period July 1, 2021 through June 30, 2022, to the Town's general ledger.

- We 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 the South Carolina Code of Laws Section 14-1-208.

Finding -- Uniform Schedule:

We were unable to agree amounts reported on the audited Uniform Schedule to the Town's general ledger, obtained from management.

Management was given the opportunity to respond to the findings of this engagement but has elected not to respond.

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 review, 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 Town for the period July 1, 2021 through June 30, 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 Town 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, members of the Town of Great Falls Municipal Council, the Clerk of Court, Town Clerk/Treasurer, State Treasurer, 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.

The Hobbs Group, P.A.

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Columbia, South Carolina