ALLENDALE COUNTY GENERAL SESSIONS AND MAGISTRATES' CRIMINAL COURT

ALLENDALE, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2023

CONTENTS

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

SOUTH CAROLINA OFFICE OF THE STATE AUDITOR
SOUTH CAROLINA OFFICE OF THE STATE AUDITOR
1401 Main Street, Suite 1200 • Columbia, SC 29201

June 10, 2024

The Honorable Willard D. Branch, Jr., Chief Magistrate
The Honorable Valaree Smith, County Treasurer
The Honorable Elaine Sabb, Clerk of Court
Allendale County
Allendale, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Allendale County and the Allendale County General Sessions and Magistrates' Courts 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/trb

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 10, 2024

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

and

The Honorable Willard D. Branch, Jr., Chief Magistrate
The Honorable Valaree Smith, County Treasurer
The Honorable Elaine Sabb, Clerk of Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of Allendale County and the Allendale County General Sessions and Magistrates' Criminal Courts for the period July 1, 2022 through June 30, 2023, in the areas addressed. Allendale County (the County) and the Allendale County General Sessions and Magistrates' Criminal Courts (the Courts) 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 General Sessions and Magistrates' Criminal Courts 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 and from the Magistrate's Court Clerk. I judgmentally and random systematically 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.

Member of AICPA **209 BRITTANY ROAD GAFFNEY, SC 29341** *Member of SCACPA*
864-680-6191 **SLBCPA@CHARTER.NET**

- 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:

Simple Possession of Marijuana

The Magistrates' Criminal Court fined one defendant $48.20 for Simple Possession of Marijuana. Section 44-53-370(d)(4) states the defendant shall be "fined not less than one hundred dollars".

Magistrate Criminal Court response: The Clerk of Court entered the amount listed by the officer on the citation into the system as the fine amount. It did not match the CMS recommendation for the fine amount, but this warning was ignored.

Operating an Uninsured Vehicle

The Court fined one defendant $202.41 for operating an uninsured vehicle. Section 56-10-520 states that the defendant shall be "fined no less than one hundred dollars and not more than two hundred dollars".

Magistrate Criminal Court response: The Clerk of Court assumes the officer who initiated the citation reduced the fine amount when the citation was issued, however, there are no contemporaneous notes as to why.

Public Defender Fee – Clerk of Court

In one case tested, the defendant was represented by a public defender and paid the indigent defense application fee of $40. The defendant was sentenced to probation. However, upon inquiry I was not provided with any paperwork regarding a waiver of the Public Defender Fee of $500 and the mandatory fee was not collected.

Proviso 61.6 of the 2022-23 Appropriation Act states "Every person placed on probation on or after July 1, 2003, who was represented by a public defender or appointed counsel, shall be assessed a fee of five hundred dollars. The revenue generated from this fee must be collected by the clerk of court … and paid over before any other fees."

Clerk of Court response: The public defender fee can only be assessed when that box is checked on the sentence sheet and signed by a judge. Therefore, the box was not checked and the clerk cannot add that fee if the box is not checked.

2. County 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 County's support.
- I inspected the County's support to confirm that the County 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:

Supporting Documentation

Not all supporting documents were available. I was informed that the County has had an unexpected turnover in the Treasurer's office and as a result of this, not all documents were retrievable. Also, there are accounting system software problems in all the County offices which rendered the availability of a general ledger impossible for my procedures to be performed. Therefore, I was unable to trace August submitted STRRF for both Magistrate criminal court and General Sessions court to support. Nor was I able to trace October Magistrate criminal court to support. The State Treasurer's office receipts provided the necessary detail and support to confirm these amounts were submitted however. Section 14-1-206 (E)(4) of the 1976 South Carolina Code of Laws states, "The clerk of court and county treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the county council and make those records available for review."

County Response: The County Treasurer agrees with the finding and has no further response.

3. Victim Assistance

- I made inquiries and confirmed that any funds retained by the County for victim assistance were deposited into a separate account.

- I selected certain expenditures that the County had for the procedures period to confirm the County had expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the County'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:

Supporting Documentation

As previously stated, not all documentation was made available. I was unable to trace the deposit amount for August's victims' assistance to support. I was also not able to trace the October Magistrate's victims' assistance to support and with the support provided, it appears that the February deposit was $123.06 higher than the amounts provided in the support.

County Response: No responsible official from the County responded to this finding by the deadline for responses.

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- I agreed the amounts reported by the County 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 County's general ledger or its equivalent.
- I inspected the County'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 14-1-206.

Finding:

In-Relation-to Opinion required by Law

The Uniform Schedule requires an in-relation-to opinion to give some assurance that the numbers in it are derived from the supporting accounting records. The County's June 30, 2022 financial statements had an adverse opinion. Due to this adverse opinion, no in-relation-to opinion was given. The adverse opinion related to the lack of accounting records and information.

Section 14-1-206(E)(2) and 14-1-211(D)(2) both state, "The supplemental schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards… ."

Due to these issues, I was unable to trace any of the Uniform Schedule numbers to support.

County Response: No responsible official from the County responded to this finding by the deadline for responses.

5. Status of Prior Findings

- I inquired of management of the County about the status of findings reported in the Accountant's Comments section of the State Auditor's Report on the County resulting from an engagement for the period ended June 30, 2020, to confirm that the County had taken adequate corrective action.

Status: I was unable to determine if the Uniform Schedule finding repeated as the supporting information was unavailable.

Based on my procedures, the late filing of STRRF finding has not repeated.

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 Allendale County General Sessions and Magistrates' Criminal Courts 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 Allendale County General Sessions and Magistrates' Criminal Courts 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 Allendale County Council, Allendale County General Sessions and Magistrates' Criminal Courts, Allendale County Treasurer, State Treasurer, Department of Crime Victim Compensation, Office of Indigent Defense 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