City of Abbeville Municipal Court

Abbeville, South Carolina

Independent Accountant's Report on Applying Agreed-Upon Procedures for the year ended October 31, 2022

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

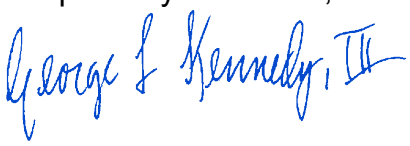
June 3, 2024

Mr. Trey Edwards, Mayor
City of Abbeville
Abbeville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Abbeville and the Abbeville Municipal Court as of and for the period November 1, 2021 through October 31, 2022, was issued by Brown CPA, LLC, 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

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Mr. Trey Edwards, Mayor
City of Abbeville
Abbeville, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Abbeville Municipal Court for the period November 1, 2021 through October 31, 2022, in the areas addressed. The City of Abbeville Municipal Court (the "Municipality") 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 November 1, 2021 through October 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, user 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 randomly selected twenty-five 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 randomly selected twenty-five court receipt transactions to confirm that the fee, fine, 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 – For one of the twenty-five court receipts the incorrect fine was assessed:
   An individual was charged with lettering less than 15 pounds and assessed a fine of $50. South Carolina Code of Laws Section 16-11-700(C) specifies that the fine with assessments be no less than $221.88 and no more than $377.50.

   Management Response – See Attachment A.

2. **Municipal 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 amounts reported on the monthly remittance forms or equivalents to the Municipality's support.
   - We inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
   - We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period November 1, 2021 through October 31, 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.

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

   Finding – The victim system account balance at the end of fiscal year 2021 reported as $1,978 did not agree with the beginning of the year account balance for fiscal year 2022 reported as $1,682.

   Management Response – See Attachment A.

4. **Uniform Schedule of Court Fines, Assessments and Surcharges**
   - We agreed amounts reported by the Municipality on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period November 1, 2021 through October 31, 2022, to the Municipality's general ledger.
   - We inspected the Municipality's Uniform Schedule, 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.

   We found no exceptions as a result of the procedures.

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 a review engagement, 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 Municipality for the period November 1, 2021 through October 31, 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 Municipality 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, the Mayor of City of Abbeville, members of City of Abbeville Council, City of Abbeville Clerk of Court, City of Abbeville Treasurer, State Treasurer, the 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.

BROWN CPA, L.L.C.

Irmo, South Carolina
June 3, 2024

Attachment A

Abbeville
SOUTH CAROLINA
Pretty. Near. Perfect.™

RICHARD BLAKE STONE
City Manager

June 4, 2024

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

Mr. Trey Edwards, Mayor
City of Abbeville
Abbeville, South Carolina

We have reviewed the comments provided herein and are in agreement with the comments and will remediate the findings as follows.

1. The October 31, 2021, Victim Services fund ending balance was incorrectly presented in our audited October 31, 2021, financial statements at $1,978 and such was corrected by $296 and adjusted to the $1,682 opening as presented in our October 31, 2022, financial statements. As such we feel no further action is necessary.
2. We will provide a copy of this report to our Judges and request that all fines imposed comply with State minimum and maximums as prescribed by State Law.

We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,

R. Blake Stone
City Manager (Chief Executive Officer)

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