Town of Jamestown Municipal Court

Jamestown, South Carolina

Independent Accountant's Report on Applying Agreed-Upon Procedures for the year ended June 30, 2022

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

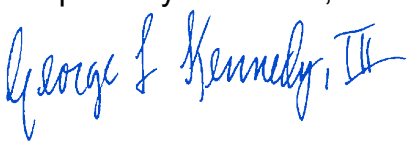
June 17, 2024

Mr. Roy P. Pipkin, Mayor
Town of Jamestown
Jamestown, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Jamestown Municipal Court as of and for the period July 1, 2021 through June 30, 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. Roy P. Pipkin, Mayor
Town of Jamestown
Jamestown, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Jamestown Municipal Court for the period July 01, 2021 through June 30, 2022, in the areas addressed. The Town of Jamestown 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 July 01, 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, 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 driving under suspension 1st offense license not suspended for driving under the influence and assessed a fine of $1,270. South Carolina Code of Laws Section 56-1-0460(A)(1)(a) specifies that the fine with assessments be no less than $647.50 and no more than $647.50.

   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 July 01, 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.

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 July 1 from the previous fiscal year in accordance with State law.

   Findings:
   1. See comment below in section #4.
   2. South Carolina Department of Crime Victim Compensation requires that Municipality's spend 90% of prior year income and end of fiscal year cash balance can't exceed the larger of $25,000 or 10% of prior year collections whichever is higher. Town of Jamestown collected $9,196 for the year ended June 30, 2021 in Victim Assistance money, and spent $23,001 for the year ended June 30, 2022. At June 30, 2022 Town of Jamestown Victim Assistance bank account balance was $96,876, or $71,876 more than the amount allowed.

   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 July 01, 2021 through June 30, 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.

   Finding – The schedule of court activity presented in the Municipality's financial statement audit

was not presented consistent with the format of the Uniform Schedule required by the State of South Carolina and was missing the following information for victim assistance fund balance:

1. Opening balance
2. Amount spent
3. Ending balance

Management Response – See Attachment A.

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 July 01, 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 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 Town of Jamestown, members of Town of Jamestown Council, Town of Jamestown Clerk of Court, Town of Jamestown 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 17, 2024

Attachment A

TOWN OF JAMESTOWN
PO BOX 145
JAMESTOWN, SC 29453
843-257-2233

Roy P. Pipkin

Mayor

June 19, 2024

To whom it may concern:

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

1. We will provide a copy of this report to our Judge and ask that when sentencing individuals that they comply with State minimum and maximum fines. We would however like to give some context to this finding. According to our internal records this defendant did receive the proper fine due to prior offenses for the same violation, we believe the ticket was incorrectly marked the offense as a 1st offense, when our records indicate this should have been marked as a 2nd offense and as such the fine was properly imposed.
2. We will provide a copy of this report to our auditor, who prepares our annual financial statements on our behalf, and ask that they properly follow the format of the South Carolina Court Fines and Fees Uniform Schedule in the future. See Attachment from our auditor Johnston, Marion & Company,
3. We will spend down our Victim's Assistance money, or transfer such to the County, and maintain a balance not more than allowed by the guidance set forth by the South Carolina Department of Crime Victim Compensation. I am working on resolving this as soon as possible.

We believe these responses are responsive to the findings presented herein. We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,

Christine Pipkin
City Administrator

JOHNSTON, MARION & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
2235 TECHNICAL PARKWAY - SUITE A
N. CHARLESTON, SOUTH CAROLINA 29406

G. MICHAEL JOHNSTON, CPA
MARJORIE H. MARION, CPA

MEMBERS
AMERICAN INSTITUTE OF CPA'S
S.C. ACCOSIATION OF CPA'S

TELEPHONE (843) 572-0100
FAX (843) 569-0152

June 18, 2024

Town of Jamestown
Municipal Court
Jamestown, SC

Responses to the Independent Accountants's Report on Applying Agreed-Upon Procedures

Finding # 4 Uniform Schedule of Court Fines, Assessment and Surcharges

The Town has always included in the audited statement the Statement of Fines and Assessments Collected but it does not include the expenditures of those funds collected and the new fund balance. This can be easily adjusted to incorporate the Uniform Schedule of Court Fines, Assessment and Surcharges into the statements in place of the statement of fines collected statement being provided now. The current schedule provided shows the Municipal Court total fines collected, those remitted to the State and those retained by the Town. It then breaks down the Town's portion and the VA portion to arrive at the Municipal Revenue. What is missing is the expenditures and the beginning and ending fund balance. It will be provided on the June 30, 2023 audit which we are completing now.

Sincerely yours,

Marjorie H. Marion, CPA

Marjorie H. Marion, CPA
Johnston, Marion & Company, CPA's