BLACKSBURG MUNICIPAL COURT

BLACKSBURG, SOUTH CAROLINA

STATE AUDITOR'S REPORT

MARCH 31, 2024

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

April 17, 2025

The Honorable William D. Cobb, Chief Judge
Ms. Debbie Mullinax, Municipal Clerk/Treasurer
Town of Blacksburg Municipal Court

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Blacksburg Municipal Court System as of and for the period April 1, 2023 through March 31, 2024, 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,

Sue F. Moss, CPA
Interim State Auditor

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

April 17, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable William D. Cobb, Chief Judge
Ms. Debbie Mullinax, Municipal Clerk/Treasurer
Town of Blacksburg Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Blacksburg and the Blacksburg Municipal Court for the period April 1, 2023 through March 31, 2024, in the areas addressed. The Town of Blacksburg (the Town) and the Blacksburg 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 for the period April 1, 2023 through March 31, 2024. 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 random-systematically selected 25 cases from the court docket's total cases 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.

- 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

There were no findings as a result of these procedures.

2. **Town 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 Town's support.
- I inspected the Town's support to confirm that the Town properly classified fine, fee, assessment, and surcharge receipts.
- I inspected all State Treasurer's Revenue Remittance Forms [**STRRF**] for the period April 1, 2023 through March 31, 2024 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding: Timely Filing of State Treasurer's Revenue Remittance Form

The Town had not submitted the STRRF for the month of October 2023. See more information at procedure 5. The Town has also submitted January, February and March 2024 twice.

Town of Blacksburg Response: This October report was inadvertently overlooked during the transition of our Town Clerk and Clerk of Court during the month of October 2023. We submitted this report on December 18, 2024. We received a refund for our over payment in April of 2025.

3. **Victim Assistance**

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

- I confirmed that the Town 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 Town's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of April 1 in the next fiscal year in accordance with State law.

Finding: Intact, Traceable Deposits

The Town does not deposit the Victims' money intact monthly. I was not able to trace all deposits for the procedures period into the bank account because of this. It appears that the Town was short $13.17 for the months of September to December 2023.

Town of Blacksburg Response: The Town will review its deposit procedures and determine if the deposit was missed.

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- I agreed the amounts reported by the Town on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, for the period April 1, 2022 through March 31, 2023, to the Town's general ledger.
- I 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 South Carolina Code of Laws Section 14-1-208.

Finding: Uniform Schedule

The Town was unable to provide me with an audit report for the year ended March 31, 2023. The most recent financial statement audit was for the year ended March 31, 2021; as such, certain procedures could not be performed.

Town of Blacksburg Response: The Town is contracting for audit services.

5. **Under Reported Amounts**

I inspected copies of all STRRF for the procedures and determined the month of October 2023 had not been submitted. I have reported the recalculated amounts underreported by STRRF line item in the table below for the month of October 2023:

STRRF LINE	DESCRIPTION		
F.	Municipal DUS DPS Pullout - $100.00	$	-0-
G.	Municipal DUI Assessment - $12		12.00
H.	Municipal DUI Surcharge - $100		100.00
I	Municipal DUI DPS Pullout - $100		100.00
IA.	DUI/DUAC Breathalyzer Test Convection Fee SLED $25		25.00
J.	Municipal Drug Surcharge $150		-0-
K.	Municipal Law Enforcement Surcharge - $25 per case		250.00
KA.	Municipal Criminal Justice Academy - $5		5.00
L.	Municipal Court -107.5%		701.62
M.	TOTAL REVENUE DUE TO STATE TREASURER		1,193.62
N.	Assessments – Municipal		-0-
O.	Surcharges - Municipal		-0-
P.	Total Retained for Victim Services	$	-0-

The refund amount was $5,058.76.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable William D. Cobb, Chief Judge
Ms. Debbie Mullinax, Municipal Clerk/Treasurer
Town of Blacksburg Municipal Court
April 17, 2025

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 Town of Blacksburg Municipal Court for the period April 1, 2023 through March 31, 2024. 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 Town of Blacksburg 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 Blacksburg Municipal Council, Blacksburg Municipal Court, Blacksburg Municipal Treasurer, State Treasurer, 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.

Steven L. Blake, CPA