BONNEAU MUNICIPAL COURT

BONNEAU, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2024

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

May 12, 2025

The Honorable Whilden V. Baggett, Chief Judge
Town of Bonneau Municipal Court
Ms. Elizabeth Wrenn, Clerk/Treasurer
Bonneau, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Bonneau Municipal Court System as of and for the period July 1, 2023 through June 30, 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

May 12, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Whilden V. Baggett, Chief Judge
Ms. Liz Wrenn, Municipal Clerk/Treasurer
Town of Bonneau Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Bonneau and the Bonneau Municipal Court for the period July 1, 2023 through June 30, 2024 , in the areas addressed. The Town of Bonneau (the Town) and the Bonneau 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 of the municipal court for the period July 1, 2023 through June 30, 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 selected 1 case with collections from the court dockets' three tickets written 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. It did appear that the Town has ceased operations in the Police Department effective approximately January 2024.

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 July 1, 2023 through June 30, 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 any of the STRRF for the procedures period. See more information at procedure 5.

Town of Bonneau Response: The Town's finances have not allowed timely submission and payment of assessments and surcharges. In addition, due to personnel changes made including no police department and illness, training in how to perform clerk of court duties was not sufficient to allow for software maintenance and a continuation of the reporting function.

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 July 1 in the next fiscal year in accordance with State law.

Victim Assistance Revenues

The Town made no deposits for victim assistance revenues during the procedures period or the twelve preceding months. My calculation determined that an amount of $547.40 should have been deposited in the Town's victim assistance account for the period July 1, 2022 to June 30, 2024.

Proviso 59.15

Based on previous audits, the cumulative amount owed the victims' assistance fund as of the end of the procedures period is $167,445.79. As of the last date of fieldwork the Town has not remitted any funds to DCVC. See table below.

Fiscal Year Information	Amount
Cumulative Balance Owed DCVC as of June 30, 2022	$ 166,898.39
Victim Assistance Revenue Collected in FY23 and 24	547.40
Cumulative Balance Owed DCVC as of June 30, 2022	$ 167,445.79

Proviso 59.15 of the 2023-2024 Appropriation Act states "A … municipality may retain carry forward funds that were collected pursuant to Sections … 14-1-208 (B) and (D), and 14-1-211 (B) of the 1976 Code, but no more than $25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher."

Town of Bonneau Response:

The Town of Bonneau will attempt to reimburse this amount as funds become available.

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 July 1, 2023 through June 30, 2024, 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 June 30, 2024. The most recent financial statement audit was for the year ended June 30, 2015; as such, certain procedures could not be performed.

Town of Bonneau Response:

The Town is looking to contract with an independent Certified Public Accountant to do reports beyond the June 30, 2015 audit.

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5. **Under Reported Amounts**

I inspected copies of all available STRRF for the procedures period and twelve months prior and made calculations for the STRRF that were not available and none had been submitted. I have reported the recalculated amounts underreported by STRRF line item in the table below for the procedures period and twelve months prior:

STRRF LINE	DESCRIPTION		
F.	Municipal DUS DPS Pullout - $100.00	$	118.36
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		239.58
K.	Municipal Law Enforcement Surcharge - $25 per case		780.90
KA.	Municipal Criminal Justice Academy - $5		12.99
L.	Municipal Court -107.5%		3,613.96
M.	TOTAL REVENUE DUE TO STATE TREASURER		5,002.79
N.	Assessments – Municipal		453.98
O.	Surcharges - Municipal		93.42
P.	Total Retained for Victim Services	$	547.40

6. Status of Prior Findings

I inquired of management of the Town about the status of findings reported in the Accountant's Comments section of the State Auditor's Report on the Town resulting from an engagement for the period ended June 30, 2022, to confirm that the Town had taken adequate corrective action. All of that report's findings repeated with the exception of Adherence to Fine Guidelines. The repeated findings are: Timely Submission, Undeposited Funds, Uniform Schedule and Underreported Funds.

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 Bonneau Municipal Court for the period July 1, 2023 through June 30, 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 Bonneau 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 Bonneau Municipal Council, Bonneau Municipal Court, Bonneau 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