WILLIAMSBURG COUNTY GENERAL SESSIONS AND MAGISTRATES' COURT

KINGSTREE, 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 19, 2025

The Honorable Randy B. Foxworthy, Chief Magistrate
The Honorable Ms. Kimber Cooper, County Treasurer
The Honorable Deitra M. Johnson, Clerk of Court

This report resulting from the application of agreed-upon procedures to the accounting records of Williamsburg County and the Williamsburg County General Sessions and Magistrates' Courts 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 19, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Randy B. Foxworthy, Chief Magistrate
The Honorable Ms. Kimber Cooper, County Treasurer
The Honorable Deitra M. Johnson, Clerk of Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of Williamsburg County and the Williamsburg County General Sessions and Magistrates' Courts for the period July 1, 2023 through June 30, 2024, in the areas addressed. Williamsburg County (the County) and the Williamsburg County General Sessions and Magistrates' 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' courts 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 and Clerk to Magistrate

- I obtained the court dockets or equivalents from the Clerk of Court. 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.
- 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.

Clerk of Court Finding – Installment Fee:

During my test of General Sessions Court collections and remittances, I noted one instance where the Court assessed and collected the three percent installment fee from an individual that paid the total amount due in one payment after the plea date. Section 14-17-725 states the fee must be charged only when paid in installments.

Williamsburg Clerk of Court Response: The newly elected Clerk of Court is unsure why this occurred. It is possible the previous clerk did not know to remove the Installment Fee if the fine is paid in one payment.

Magistrate Clerk Findings – Adherence to Fine Guidelines:

Driving Under Suspension

One individual cited for Driving Under Suspension **[DUS]** License not Suspended for DUI was fined $32.53. The fine for this under Section 56-01-460 (A)(1) is $400.

Driving Under the Influence

One individual cited for Driving Under the Influence **[DUI]** was fined $391.80. The fine for this under Section 56-05-2130 (A)(1) is $400.

Williamsburg Magistrate Court Response:

Both cases were presided over by the now retired former chief magistrate. Apparently the judge was unaware of the relationship between fine and total fine which included assessments and surcharges. By fining the fine amount rather than the total fine amount, there is not enough money collected to ensure all the assessments and surcharges are covered by the allocations.

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, 2023 through June 30, 2024 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

There were no findings as a result of these procedures.

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.

There were no findings as a result of these procedures.

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, 2023, 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 14-1-208.

There were no findings as a result of these procedures.

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. None of those findings repeated.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable Randy B. Foxworthy, Chief Magistrate
The Honorable Ms. Kimber Cooper, County Treasurer
The Honorable Deitra M. Johnson, Clerk of Court
May 19, 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 Williamsburg County General Sessions and Magistrates' Courts 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 Williamsburg County General Sessions and Magistrates' 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 Williamsburg County Council, Williamsburg County General Sessions and Magistrates' Courts, Williamsburg County 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