BERKELEY COUNTY GENERAL SESSIONS AND MAGISTRATES' COURT

MONCKS CORNER, 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 23, 2025

The Honorable Rad S. Deaton, Chief Magistrate
The Honorable Carolyn Umphlett, County Treasurer
The Honorable Leah Guerry Dupree, Clerk of Court

This report resulting from the application of agreed-upon procedures to the accounting records of Berkeley County and the Berkeley 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 23, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Rad S. Deaton, Chief Magistrate
The Honorable Carolyn Umphlett, County Treasurer
The Honorable Leah Guerry Dupree, Clerk of Court

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

Adherence to Fine Guidelines

Magistrate's Central Traffic Court had sentenced one defendant to $232.50 fine for Failure to Use a Signal or Improper Signal, Code 56-5-2150. This code however has a $25 fine and an exemption from all assessments and surcharges.

Berkeley County Magistrate Response: The judge will be notified and an Ishmel refund is in process.

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, 2023 through June 30, 2024, 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 14-1-206 and 207 and was in the proscribed format.

Uniform Schedule

The County's Uniform Schedule in the June 30, 2024 financial statements was not in the proscribed format. The schedule, as presented, did not contain all of the elements required by law either; it was missing the Victims' Advocate expenditures, the beginning and ending fund balances and the general fund transfers were not properly labeled. The schedule also was not properly titled. The audit opinion required by law opining on the schedule was also missing.

Berkeley County Response: Berkeley County has been advised by Steve Blake, CPA through the course of his engagement as a contract auditor for the South Carolina Office of the State Auditor that the County has been incorrectly reporting the Uniform Schedule of Court Fines, Assessments and Surcharges in our annual audit of our Financial Statements. We will provide our new auditors, Thompson, Price, Scott, Adams & Co, PA a copy of the new schedule format and ensure that we are reporting the schedule in the correct format for the fiscal year ending June 30, 2025.

5. Status of Prior Findings

- I inquired of County management 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, 2021, to confirm that the County had taken adequate corrective action. The findings from the June 30, 2021 procedures repeated. Corrective action was not successful.

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

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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 Berkeley 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 Berkeley 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 Berkeley County Council, Berkeley County General Sessions and Magistrates' Courts, Berkeley 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.