BAMBERG MUNICIPAL COURT

BAMBERG, 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 26, 2025

The Honorable R. Craig Threatt, Chief Judge
Ms. Karen Proveaux, Municipal Clerk
City of Bamberg Municipal Court
Ms. Robin Chavis, Clerk/Treasurer
City of Bamberg

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Bamberg 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 26, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable R. Craig Threatt, Chief Judge
Ms. Karen Proveaux, Municipal Clerk
City of Bamberg Municipal Court
Ms. Robin Chavis, Clerk/Treasurer
City of Bamberg

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Bamberg and the Bamberg Municipal Court for the period July 1, 2023 through June 30, 2024, in the areas addressed. The City of Bamberg (the City) and the Bamberg 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 judgmentally 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.

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- 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.

Finding – Adherence to Fine Guidelines

- **Driving without a License:** the judge sentenced one defendant $36.14 instead of the minimum fine of $50 required by the law.
- **Simple Possession of Marijuana:** the judge sentenced one defendant $48.19 instead of the minimum $100 required by the law.
- **Speeding >10 & <25:** the judge sentenced one defendant $38.14 instead of the minimum fine of $50 required by the law.
- **Local Ordinance – Drug Paraphernalia:** the judge sentenced one defendant to $($48.19); a negative balance after assessment and surcharge allocations.
- **Driving Under Suspension – 1st:** the judge sentenced one defendant to $299.76 instead of the $300 required by the law.

City of Bamberg Response: The judge sentenced defendants below the minimum required in the specific laws and relies on Section 14-25-75 which states “Any municipal judge may suspend sentences imposed by him upon such terms and conditions as he deems proper including, without limitation, restitution or public service employment.”

2. City 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 City’s support.
- I inspected the City’s support to confirm that the City 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 City submitted five STRRF late. They were between 1 and 30 days late.

City of Bamberg Response: The City strives to be timely, but priorities shift from month to month.

3. Victim Assistance

- I made inquiries and confirmed that any funds retained by the City for victim assistance were deposited into a separate account.
- I selected certain expenditures that the City had for the procedures period to confirm the City had expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the City'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.

Finding: Bank Balance and General Ledger do not Agree

The Victims Assistance general ledger and bank balance are out of balance by $791.36 on July 1, 2023.

Finding: May Deposit not yet Made

I was unable to trace the May 2024 deposit for $295.19 into the bank account, it appears the deposit has not been made.

City of Bamberg Response: We have determined why this has occurred and the City will deposit both amounts into the Victims' Advocate bank account.

Finding: Unable to Locate the Part-time Victim Advocate Approval

The City uses the services of a part-time Victims' Advocate. Generally, the Department of Crime Victims Compensation approves part-time advocate salary allocations. The City could not provide any approval for their advocate's salary.

City of Bamberg Response: To our knowledge we have never had approval. We will determine if approval is needed.

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- I agreed the amounts reported by the City on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, for the period July 1, 2022 through June 30, 2023, to the City's general ledger.
- I inspected the City'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.

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 City of Bamberg 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 City of Bamberg Municipal Court and to meet my ethical responsibilities in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable R. Craig Threatt, Chief Judge
Ms. Karen Proveaux, Municipal Clerk
City of Bamberg Municipal Court
Ms. Robin Chavis, Clerk/Treasurer
City of Bamberg
May 26, 2025

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 Bamberg Municipal Council, Bamberg Municipal Court, Bamberg 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.