CITY OF BENNETTSVILLE MUNICIPAL COURT
BENNETTSVILLE, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended April 30, 2024

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

June 18, 2025

The Honorable Grover McQueen, Chief Judge
Ms. Talisha McCall, Clerk of Court
City of Bennettsville
Bennettsville, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Bennettsville Municipal Court as of and for the period May 1, 2023 through April 30, 2024, was issued by The Hobbs Group, P.A., 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

Sue F. Moss, CPA
Interim State Auditor

SFM/sag

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 18, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina

The Honorable Grover McQueen, Chief Judge
Ms. Talisha McCall, Clerk of Court
City of Bennettsville
Bennettsville, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Bennettsville Municipal Court (the "*City*") for the period May 1, 2023 through April 30, 2024, in the areas addressed. The City is 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 May 1, 2023 through April 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**
   - We obtained the court dockets or equivalents from the Clerk of Court. We haphazardly selected 25 cases from the court dockets 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.
   - We haphazardly selected 25 court receipt transactions to confirm that the fine, fee, assessment and surcharge adhered to State law and the South Carolina Court Administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

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Finding -- <u>Installment Fee</u>

There were two instances in which the City did not assess and collect the three percent installment fee from an individual who paid in installments. Section 14-17-725 of the 1976 South Carolina Code of Laws, as amended, states, "Where criminal fines, assessments, or restitution payment are paid through installments, a collection cost charge of three percent of the payment also must be collected by the clerk of court, magistrate, or municipal court from the defendant."

Management Response: Moving forward, we will be sure to collect installment fees on all installment payments.

2. **City Treasurer**
    - We 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.
    - We agreed the amounts reported on the monthly remittance forms or equivalents to the City's support.
    - We inspected the City's support to confirm that the City properly classified fine, fee, assessment, and surcharge receipts.
    - We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period May 1, 2023 through April 30, 2024 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Findings:

<u>Conviction Surcharge</u>: There was one instance in which the City charged a conviction surcharge of $25 on a misdemeanor traffic violation for Careless Operations. Section 14-1-211 of the 1976 South Carolina Code of Law, as amended, states, "The surcharge may not be imposed on convictions for misdemeanor traffic offenses including, but not limited to, violations of Sections 56-3-1970, 56-5-2510, and 56-5-2530, or another state law, municipal ordinance, or county ordinance restricting parking in a prohibited zone or in a parking place clearly designated for handicapped persons. However, the surcharge applies to all violations of Section 56-5-2930 and Section 56-5-2933. No portion of the surcharge may be waived, reduced, or suspended."

Management Response: Moving forward we will check to make sure that the correct surcharges and fines are applied correctly.

<u>Classification of Public Disorderly Conduct</u>:
The City did not properly classify assessments collected for disorderly public conduct in accordance with Section 16-17-530 of the 1976 South Carolina Code of Law, as amended. Amounts collected should have been reported on Line DF of the monthly STRRF.

Management Response: Moving forward, we will work with the officers to make sure that the tickets and charges are coded correctly so that it can be reported correctly.

<u>Timely payments remitted to the State Treasurer</u>:
Payment was remitted late to the State Treasurer for three months, January, February and March 2024. Section 14-1-220 of the 1976 South Carolina Code of Law, as amended, states, "Monies from the cost of

court assessment in criminal or traffic cases in the municipal courts shall transmit all these monies to the Office of State Treasurer. These transmittals must be made no less frequently than once each month and must be completed on or before the fifteenth day of the following month being reported. Payment was remitted to the State Treasurer for the month of January 2024, fifty-nine days late, February 2024, thirty-eight days late, and for March 2024, twelve days late.

Management Response: The previous Finance Director canceled ACH payments without realizing that the Municipal Court had an ACH payment every month for court assessment collected and remitted to the State. When the City realized the error, checks were written to make the payments.

3. **Victim Assistance**
    - We made inquiries and confirmed that any funds retained by the City for victim assistance were deposited into a separate account.
    - We selected the only expenditure to confirm that the City expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda.
    - We inspected the City's victim assistance account to confirm the Victim Assistance fund balance was retained as of May 1 from the previous fiscal year in accordance with State law.

We found no exceptions as a result of the procedures performed.

4. **Uniform Schedule of Court Fines, Assessments and Surcharges**
    - We agreed amounts reported by the City on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period May 1, 2023 through April 30, 2024 to the City's general ledger.
    - We inspected the City's Uniform Schedule, as reported in the annual financial statement audit, to confirm that it contained all the elements required by the South Carolina Code of Laws Section 14-1-208.

Finding -- <u>Uniform Schedule</u>
The Uniform Schedule was not prepared in the prescribed format, as it did not contain the required information, including a proper detail of victim assistance expenditures. Section 14-1-208(e)(1) of the 1976 South Carolina Code of Law, as amended, states, "..the Uniform Supplemental Schedule Form developed by the Office of the Attorney General, SC Crime Victim Services Division, must be used by all counties and municipalities to report their crime victim services funds and must include the following elements;...(f) the total funds, by source, allocated to victim service activities, how those funds were expended, and any balances carried forward."

Management Response: Moving forward, the Clerk, finance department, and police department will all get together to make sure these funds are allocated correctly.

5. **Over/Under Reported Amounts**
    - We inspected copies of STRRF for the procedures period and traced amounts to reports generated by court accounting software and to State Treasurer Office receipts. We recalculated and confirmed amounts that should have been reported and also noted

differences in court reports and STRRF amounts as reported. We have reported the recalculated amounts over/under reported by STRRF line item in the following table as a result of these errors:

STRRF Line	Description	Amount
DF.	Public Disorderly Conduct	1.85
K.	Municipal Law Enforcement Surcharge	25.00
L.	Municipal - 107.5%	(1.85)
M.	Total Revenue Due from State Treasurer	25.00

Management Response: We will contact the software company to make sure that the software is updated and is working properly.

We were engaged by the South Carolina Office of the State Auditor to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the systems, processes, and behaviors related to financial activity of the City for the period May 1, 2023 to April 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our 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 City of Bennettsville Municipal Council, the Clerk of Court, City Clerk/Treasurer, State Treasurer, South Carolina 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.

The Hobbs Group, P.A.
Columbia, South Carolina

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