City of Chesnee Municipal Court

Chesnee, South Carolina

Independent Accountant's Report on Applying Agreed-Upon Procedures for the year ended June 30, 2024

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

June 23, 2025

Mr. Bruce Mahaffey, Mayor
City of Chesnee
Chesnee, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Chesnee Municipal Court as of and for the period July 1, 2023 through June 30, 2024, was issued by Brown CPA, LLC, 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

SFM/sag

Contents

Page

I. Independent Accountant's Report on Applying Agreed-Upon Procedures ..... 1 – 3

II. Municipality's Response ..... Attachment A

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Mr. Bruce Mahaffey, Mayor
City of Chesnee
Chesnee, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Chesnee Municipal Court for the period July 1, 2023 through June 30, 2024, in the areas addressed. The City of Chesnee Court Systems (the "Municipality") 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 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, user 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 randomly selected twenty-five 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 randomly selected twenty-five court receipt transactions to confirm that the fee, fine, 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.

   We found no exceptions as a result of the procedures.

2. **Municipal 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 amounts reported on the monthly remittance forms or equivalents to the Municipality's support.
   - We inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
   - We 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.

   We found no exceptions as a result of the procedures.

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

   Finding – The City did not properly account for, or deposit, the April 2024 Victim Assistance Surcharges amount of $347.31 as reported on the associated April 2024 State Treasurer's Revenue Remittance Form to the City's Victim Services bank account.

   Management Response – See Attached.

4. **Uniform Schedule of Court Fines, Assessments and Surcharges**
   - We agreed amounts reported by the Municipality on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period July 1, 2023 through June 30, 2024, to the Municipality's general ledger.
   - We inspected the Municipality'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.

   We found no exceptions as a result of the procedures.

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 a review engagement, 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 Municipality for the period July 1, 2023 through June 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 Municipality and to meet our 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, The Mayor of City of Chesnee, members of City of Chesnee Council, City of Chesnee Clerk of Court, City of Chesnee Treasurer, State Treasurer, the 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.

BROWN CPA, L.L.C.

Irmo, South Carolina
June 23, 2025

Attachment A

CITY OF CHESNEE
201 W. CHEROKEE ST.
CHESNEE, SC 29323
(P) 864.461.2225
(F) 864.461.3659

Administrator – Delisa Coggins
City Attorney – Lawrence E. Flynn

Mayor – Bruce Mahaffey
Mayor Pro Tem – Lauren Dove
Councilman – Robert Johnson
Councilwoman – Vertie Crawford
Councilwoman – Monica Skipper

June 23, 2025

To whom it may concern:

We have reviewed the comment provided herein and are in agreement with the comment and will remediate the finding as follows.

We will deposit to the Victim Services bank account the $347.31 identified as a missing deposit from the April 2024 State Treasurer Revenue Remittance Form immediately, this was a clerical oversight on our part.

We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.

Sincerely yours,

Delisa Coggins
City Administrator