COLUMBIA MUNICIPAL COURT

COLUMBIA, 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 30, 2025

The Honorable Bryan S. Jeffries, Chief Judge
Ms. Freda Burris, Municipal Clerk
City of Columbia Municipal Court
Ms. Kristine Githara, Chief Financial Officer
City of Columbia

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Columbia 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 30, 2025

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Bryan S. Jeffries, Chief Judge
Ms. Freda Burris, Municipal Clerk
City of Columbia Municipal Court
Ms. Kristine Githara, Chief Financial Officer
City of Columbia

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

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

Findings

There were no findings as a result of these procedures.

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 three STRRF late. They were between 1 and 10 days late.

City of Columbia Response: While we strive to be timely, occasionally priorities shift and STRRF are submitted after the deadline.

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.

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 City 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, 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.

Finding: Uniform Schedule

The Uniform Schedule initially issued did not include the beginning deficit fund balance for the Victims' fund. As a result of this finding and as part of the City's response, a revised Uniform Schedule has been done and is incorporated in this report as part of the City's response.

City of Columbia Response: Our initial schedule inadvertently left out the fund balance. See the revised schedule in our formal response in the addendum to this report.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable Bryan S. Jeffries, Chief Judge
Ms. Freda Burris, Municipal Clerk
City of Columbia Municipal Court
Ms. Kristine Githara, Chief Financial Officer
May 30, 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 City of Columbia 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 Columbia Municipal Court 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 Columbia Municipal Council, Columbia Municipal Court, Columbia 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.

Steven L. Blake, CPA

	Revised FY2024
Schedule in the ACFR	
For the State Treasurer's Office	**Municipal Court**
COUNTY/MUNICIPAL FUNDS COLLECTED by the CLERK OF COURT	
Court Fines and Assessments:	
Court fines and assessments collected	**$ 864,703**
Court fines and assessments remitted to the State Treasurer	**(510,939)**
Total Court Fines and Assessments Retained	**$ 353,764**
Surcharges and Assessments Retained for Victim Services:	
Surcharges Collected and Retained	**$ 6,006**
Assessments Retained	**44,406**
Total Surcharges and Assessments Retained for Victim Services	**$ 50,412**
For the Department of Crime Victim Compensation (DCVC)	
Victim Service Funds Collected	
Carryforward from Previous Year - Beginning Balance	**$ (928,691)**
Victim Service Revenue	
Victim Service Assessments Retained by City/County Treasurer	**44,406**
Victim Service Surcharges Retained by City/County Treasurer	**6,006**
General Funds Transferred to Victim Service Fund	**396,086**
Total Funds Allocated to Victim Service Fund plus Beginning Balance	**(482,193)**
Expenditures for Victim Service Program:	
Salaries and Benefits	**-**
Operating Expenditures	**311,331**
Total Expenditures from Victim Services Fund	**311,331**
Total Victim Service Funds Retained by Municipal County Treasurer	**(793,524)**
Less Prior Year Fund Deficit Repayment	**-**
Carryforward Funds - End of Year	**$ (793,524)**