TOWN OF BOWMAN MUNICIPAL COURT
BOWMAN, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended February 29, 2024

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

June 16, 2025

The Honorable Donald R. West, Chief Judge
Ms. Yvonne Lewis, Clerk of Court
Town of Bowman
Bowman, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Bowman Municipal Court as of and for the period March 1, 2023 through February 29, 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/trb

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 16, 2025

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

The Honorable Donald R. West, Chief Judge
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We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Bowman Municipal Court (the "*Town*") for the period March 1, 2023 through February 29, 2024, in the areas addressed. The Town 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 March 1, 2023 through February 29, 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 -- Installment Fee

There were two instances in which the Town did not assess and collect the three percent installment fee from individuals 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: The Town will begin attaching 3 percent fee per STP citations.

Findings -- Adherence to Fine Guidelines

During our inspection of the Town's court collections and remittances, we observed the following instances in which the Town did not fine the defendant in accordance with State law:

Speeding

The Town fined an individual $78.55 for speeding more than fifteen but less than twenty-five miles an hour over the speed limit. Section 56-05-1520(G)(3) of the 1976 SC Code of laws, as amended, states, "A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:…

> (3) in excess of fifteen miles an hour but less than twenty-five miles an hour above the posted limit by a fine of not less than fifty dollars nor more than seventy-five dollars;"

The Town fined an individual $26.51 for speeding, less than 10 miles per hour over the speed limit. Section 56-05-1520(G)(1) of the 1976 SC Code of Laws, as amended, states, "A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:..

> (1) in excess of the above posted limit but not in excess of ten miles an hour by a fine of not less than fifteen dollars nor more than twenty-five dollars;

Littering, not more than 15 pounds

The Town fined an individual $200 for Littering, not more than 15 pounds. Section 16-11-0700 (C) of the 1976 SC Code of Laws, as amended states, "A person who violates the provisions of this section in an amount not more than fifteen pounds …., is guilty of a misdemeanor and, upon conviction, must be fined as follows:

> (C) not less than twenty-five dollars and not more than one hundred dollars or imprisoned for not more than thirty days.

Unlawful To Advertise For Sale, Manufacture, Possess, Sell Or Deliver, Or To Possess With Intent To Sell Or Deliver Paraphernalia

The Town incorrectly calculated assessments and surcharges for three individuals charged under a Town ordinance coding, 05-05-01 for drug possession paraphernalia which falls under SC Code of Law section 44-53-391. The fines totaled $313.26; however, $449.17 was incorrectly charged for assessments and surcharges. Assessments, surcharges, or fees do not apply to civil fines. Therefore, the civil fine was charged correctly, but the assessment and surcharge were not allowable.

Management Responses: The Town will ensure that all fines are in accordance with the state fine list. The City police department received the new updates for the statues late in the year.

2. **Town 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 Town's support.
    - We inspected the Town's support to confirm that the Town properly classified fine, fee, assessment, and surcharge receipts.
    - We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period March 1, 2023 through February 29, 2024 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding – <u>Timely Reporting and Remittance of Amounts Due to State</u>
The Town did not timely remit amounts required to be submitted to the State. The following months were submitted late:

STRRF Month	Submission Date
March 2023	April 17, 2023
May 2023	June 20, 2023
August 2023	April 22, 2025
January 2024	February 27, 2024

Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the Town to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

In addition to the STRRF months submitted late, payment was also submitted late for the following months:

STRRF Month	Payment Date
March 2023	May 18, 2023
May 2023	September 21, 2023
August 2023	April 22, 2025
January 2024	March 21, 2024

Per SC Code of law section 14-1-220, "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.

Management Responses: The reason for the late submission was due to the fact that the Town experienced a turnover in employees in the office and this was unfortunately overlooked. When the Town was training the new employee, the error was recognized and then payment was transmitted.

3. **Victim Assistance**
    - We made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
    - We determined that the Town did not expend any victim assistance funds during the fiscal year ended February 29, 2024.
    - We inspected the Town's victim assistance account to confirm the Victim Assistance fund balance was retained as of March 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 Town on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period March 1, 2023 through February 29, 2024, to the Town's general ledger.
    - We inspected the Town'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.

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

5. **Over 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's 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 overreported by STRRF line item in the following table as a result of these errors:

STRRF Line	Description		Amount
K	Municipal Law Enforcement Surcharge		75.00
L	Municpal - 107.5%		299.17
M.	Total Revenue Due From State Treasurer		374.17
N.	Assessments - Municipal		75.00
O.	Surcharges - Municipal		-
P.	Total Retained for Victims Services	$	75.00

Management Response: The Town is using the software so figures are based on the system. The Town will make contact with the software company for clarity.

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 Town for the period March 1, 2023 through February 29, 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 Town 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 Town of Bowman Municipal Council, the Clerk of Court, Town 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