Eastover Magistrate Court

Eastover, South Carolina

Independent Accountant's Report on Applying Agreed-Upon Procedures for the year ended December 31, 2024

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

June 27, 2025

The Honorable Donald J. Simons, Chief Judge
Eastover Magistrate Court of the Richland County System
Eastover, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Eastover Magistrate Court of Richland County South Carolina as of and for the period January 1, 2024 through December 31, 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

Sue F. Moss, CPA
Interim State Auditor

SFM/sag

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

The Honorable Donald J. Simons, Chief Judge
Eastover Magistrate Court of the Richland County System
Eastover, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Eastover Magistrate Court of Richland County South Carolina for the period January 1, 2024 through December 31, 2024, in the areas addressed. The Richland County Magistrate Court System (the "System") 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 January 1, 2024 through December 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, user are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. **Eastover Magistrate Office Case Testing**
   - We obtained the court dockets or equivalents from the Magistrate Office. We randomly selected all cases from the August, September, and October 2024 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. **Eastover Magistrate Office Financial Reporting**
   - We inspected all monthly court remittance forms from August, September, and October 2024 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 Eastover's Magistrate Office support.
   - We inspected the Office's support to confirm that the Office properly classified fine, fee, assessment, and surcharge receipts.
   - We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period August, September, and October 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 Eastover Magistrate Office for victim assistance were timely remitted to Richland County SC.

   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 Eastover Magistrate Court Office for the period January 1, 2024 through December 31, 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 Eastover Magistrate Court Office 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 Eastover Magistrate Court Office, Richland County Court System, 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 27, 2025