# GEORGETOWN MUNICIPAL COURT

# GEORGETOWN, SOUTH CAROLINA

## STATE AUDITOR'S REPORT

## JUNE 30, 2025

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

May 6, 2026

The Honorable Randerson I. Stephens, Jr., Chief Judge
Ms. Kathy Vermeland, CGFO, Municipal Treasurer
City of Georgetown Municipal Court

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Georgetown and the City of Georgetown Municipal Court as of and for the period July 1, 2024, through June 30, 2025, and 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 6, 2026

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Randerson I. Stephens, Jr., Chief Judge
Ms. Kathy Vermeland, CGFO, Municipal Treasurer
City of Georgetown Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Georgetown and the Georgetown Municipal Court for the period July 1, 2024, through June 30, 2025, in the areas addressed. The City of Georgetown (the City) and the Georgetown 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 of the municipal court for the period July 1, 2024, through June 30, 2025. 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 with collections from the court dockets' tickets written 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.

*Member of AICPA* **209 BRITTANY ROAD GAFFNEY, SC 29341** *Member of SCACPA*
**864-680-6191** **SLBCPA@CHARTER.NET**

- I inspected the court receipt transactions for the above cases to confirm that the fine, fee, assessment and surcharges 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, 2024, through June 30, 2025 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

**Findings**

There were no findings as a result of these procedures.

**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 confirmed that the City had no expenditures to evaluate for the procedures period to determine if they 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.

**Victim Assistance Revenues**

The City recorded and reversed the January 2025 victim's revenues in its general ledger thus eliminating one month of revenue. However, the Uniform Schedule did properly record the total amount collected for the period July 1, 2024, to June 30, 2025. The reversal had no effect on the overall victim's ending carry forward balance as it is substantially negative.

**City of Georgetown Response:**

The City inadvertently reversed the revenues as part of a larger entry. A correcting journal entry has been devised to correct the error.

### 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, 2024, through June 30, 2025, 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.

**Findings**

There were no findings as a result of these procedures.

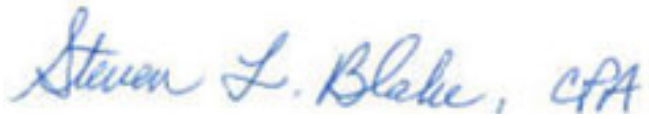
I was engaged by the South Carolina Office of the State Auditor to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination 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 Georgetown Municipal Court for the period July 1, 2024, through June 30, 2025. 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.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable Randerson I. Stephens, Jr., Chief Judge
Ms. Kathy Vermeland, CGFO, Municipal Treasurer
City of Georgetown Municipal Court
May 6, 2026

I am required to be independent of the City of Georgetown and City of Georgetown 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 Georgetown Municipal Council, Georgetown Municipal Court, Georgetown 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.



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MAYOR
JAY DOYLE

CITY ADMINISTRATOR
SCOTT WHITTIER

CITY CLERK
STEPHANIE BUCCIONE

City of Georgetown
SOUTH CAROLINA

COUNCIL MEMBERS
JESSIE M. WALKER
MAYOR PRO TEMPORE

BRUCE CARL
ERIN ETHRIDGE
SHARON MELTON
HOBSON H. MILTON
TAMIKA WILLIAMS-OBENG

May 29, 2026

Mr. Steven L. Blake, CPA
209 Brittany Rd.
Gaffney, SC 29341

Re: State Auditor's Report for City of Georgetown Period Ending June 30, 2025

Dear Mr. Blake,

We are in receipt of the final report of the Independent Audit for the period of July 1, 2024 through June 30, 2025. We are pleased with the results of the report which indicate no findings of the Clerk of Court and City Treasurer's operations and reporting processes.

The City of Georgetown is always receptive to any insights offered to assist us in our ongoing efforts to remain in compliance with state laws concerning court fines, assessments and surcharges, and financial reporting procedures.

We appreciate the professional manner in which the audit was conducted. Please let us know if your office requires any further documentation or information regarding this matter.

Sincerely,

DocuSigned by:
Cindy Owens
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Cindy T. Owens
Clerk of Court

DocuSigned by:
Kathy Vermeland
C6BF22A28B6F4D4...
Kathy Vermeland
Director of Finance

Drawer 939
Georgetown, SC 29442