CITY OF TEGA CAY MUNICIPAL COURT
TEGA CAY, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended September 30, 2024

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

May 14, 2026

The Honorable Kebra Simpson, Chief Municipal Judge
City of Tega Cay Municipal Court
Tega Cay, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Tega Cay Municipal Court as of and for the period October 1, 2023, through September 30, 2024, was issued by The Hobbs Group, P.A., Certified Public Accountants 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

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

May 14, 2026

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

The Honorable Kebra Simpson, Chief Municipal Judge
City of Tega Cay Municipal Court
Tega Cay, South Carolina

We have performed the procedures enumerated below on the systems, processes, and behaviors related to financial activity of the City of Tega Cay Municipal Court (the "*City*") for the period October 1, 2023 through September 30, 2024, in the areas addressed. The City 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 October 1, 2023 through September 30, 2024, and reported on findings, if applicable, based on the procedures performed. 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.

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

2. **City 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 City's support.
    - We inspected the City's support to confirm that the City properly classified fine, fee, assessment, and surcharge receipts.
    - We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period October 1, 2023 through September 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 performed.

3. **Victim Assistance**
    - We made inquiries and confirmed that any funds retained by the City for victim assistance were deposited into a separate account.
    - We selected all (4) expenditures to confirm that the City expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda.
    - We inspected the City's victim assistance account to confirm the Victim Assistance fund balance was retained as of October 1 from the previous fiscal year in accordance with State law.

Finding -- Commingled Victim Assistance Funds

We noted one exception for the City not having a separate general ledger account or bank account for Victim Assistance funds. Per South Carolina Code of Law, 14-1-208, victim's assistance funds are not allowed to be commingled with any other funds of the City.

Management Response: The City does not maintain a separate general ledger or bank account for the victim funds as these funds are remitted directly to York County on a quarterly basis.

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

Finding -- Uniform Schedule

The Uniform Schedule of Court Fines, Assessments and Surcharges (Per Act 96) "Court Fines and Assessments Remitted to the State Treasurer" line reported $43,921. Actual amounts remitted to the

State Treasurer for the fiscal year ended September 30, 2024 was $45,525. This resulted in the reported amount being understated by $1,604.

Management Response: Due to the timing of when payments are remitted, the posting of payments will overlap from the previous fiscal year into the new fiscal year, which is why there is an overage. We will align our timing as best we can with GAAP best practices so that the audit report is fairly stated in the future.

5. **Status of Prior Findings**
    - We inquired with management of the City about the status of findings reported in the Accountants' Comments section if any prior engagement has occurred.

Status of Findings from the Fiscal Year Ended September 30, 2019:

All prior findings were resolved with the exception of the Commingled Victim Assistance Funds finding.

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 City for the period October 1, 2023 through September 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 City 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 City of Tega Cay Municipal Council, the Clerk of Court, City 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

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