MONCKS CORNER MUNICIPAL COURT

MONCKS CORNER, SOUTH CAROLINA

STATE AUDITOR'S REPORT

SEPTEMBER 30, 2024

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

May 28, 2026

The Honorable Shaheena R. Bennett, Chief Judge
Ms. Marilyn Baker, Administrative Services Director
Town of Moncks Corner Municipal Court
Moncks Corner, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Moncks Corner Municipal Court as of and for the period October 1, 2023, through September 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

Sue F. Moss, CPA
Interim State Auditor

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

May 28, 2026

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Shaheena R. Bennett, Chief Judge
Ms. Marilyn Baker, Administrative Services Director
Town of Moncks Corner Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Moncks Corner and the Moncks Corner Municipal Court for the period October 1, 2023, through September 30, 2024, in the areas addressed. The Town of Moncks Corner (the Town) and the Moncks Corner 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 October 1, 2023, through September 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 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.

- 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.

Driving Under the Influence, Per Se

The court fined one defendant $100 for a Section 56-05-2933 Driving Under the Influence Per Se violation. The mandatory fine under the law is $400.

Town of Moncks Corner Response:

This was an agreement made by our prosecutor with the defendant's attorney. At the time, we thought it could go this low, as our prosecutor told us it was to be "court costs." We now know that it cannot be reduced.

2. Town 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 Town's support.
- I inspected the Town's support to confirm that the Town properly classified fine, fee, assessment and surcharge receipts.
- I 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.

There were no findings as a result of these procedures.

3. **Victim Assistance**

- I made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
- I selected certain expenditures that the Town had for the procedures period to confirm the Town had expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the Town's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of October 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 Town on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, for the period October 1, 2023, through September 30, 2024, to the Town's general ledger.
- I inspected the Town'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 Town's schedule did not reconcile to its general ledger for the year ended September 30, 2024. The ledger had victim's advocate salary and benefit expenditures, and the schedule did not. These expenditures were left in the police budget and were to be reimbursed from the victim's advocate fund.

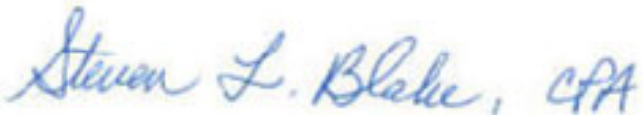
Town of Moncks Corner Response:

The Town did not reimburse itself for the victim's advocate salary and benefits at year end due to an oversight. We have reimbursed ourselves as of the report date.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable Shaheena R. Bennett, Chief Judge
Ms. Marilyn Baker, Administrative Services Director
Town of Moncks Corner Municipal Court
May 28, 2026

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 Town of Moncks Corner Municipal Court for the period October 1, 2023, through September 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 Town of Moncks Corner 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 Moncks Corner Municipal Council, Moncks Corner Municipal Court, Moncks Corner 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.