PACOLET MUNICIPAL COURT

PACOLET, 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 15, 2026

The Honorable Vicki Rae Smith, Chief Judge
Ms. Toni Kirby, Municipal Treasurer
Town of Pacolet Municipal Court
Pacolet, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Pacolet Municipal Court as of and for the period July 1, 2024, through June 30, 2025, 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 15, 2026

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Vicki Rae Smith, Chief Judge
Ms. Toni Kirby, Municipal Treasurer
Town of Pacolet Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Pacolet and the Pacolet Municipal Court for the period July 1, 2024, through June 30, 2025, in the areas addressed. The Town of Pacolet (the Town) and the Pacolet 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.

- I inspected the court receipt transactions for the above cases to confirm that the fine, fee, assessment and surcharges assessed adhered to State law and the South Carolina Court Administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

Local Ordinance – No Thru Truck Traffic

Two violations under this local ordinance were selected and neither were sentenced in adherence with fine guidelines and in accordance with state law. The amounts sentenced contained the criminal surcharge on a traffic violation and one also included the $5 Criminal Justice Academy surcharge which has expired and is no longer used.

Town of Pacolet Response: The original fine was set up incorrectly charging the criminal surcharge and at a time that the Criminal Justice Academy surcharge was in effect. The court has corrected the fine amount in the court software system to properly levy the fine at the proper amount.

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 July 1, 2024, through June 30, 2025, 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 July 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 July 1, 2024, through June 30, 2025, 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 the general ledger except for the beginning and ending balance. Neither the revenues nor expenditures of victims advocate monies reconciled.

Finding – Audit Opinion

The audit opinion did not include the required in-relation-to opinion on the Uniform Schedule.

Town of Pacolet Response: The Town of Pacolet will inform the independent auditor of the requirements and will ensure the schedule reconciles for fiscal year 2026.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable Vicki Rae Smith, Chief Judge
Ms. Toni Kirby, Municipal Treasurer
Town of Pacolet Municipal Court
May 15, 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 Pacolet 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.

I am required to be independent of the Town of Pacolet 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 Pacolet Municipal Council, Pacolet Municipal Court, Pacolet 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.

Steven L. Blake, CPA