City of Greer Municipal Court

Greer, South Carolina

Independent Accountant's Report on Applying Agreed-Upon Procedures for the year ended June 30, 2025

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

June 23, 2026

Mr. Richard Danner, Mayor
City of Greer
Greer, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Greer Municipal Court as of and for the period July 1, 2024, through June 30, 2025, 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, CPA
Interim State Auditor

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

Mr. Richard Danner, Mayor
City of Greer
Greer, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Greer Municipal Court for the period July 1, 2024 through June 30, 2025, in the areas addressed. The City of Greer Court Systems (the "Municipality") 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 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, user 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 randomly selected twenty-five 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 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.

   Findings – See finding in procedure five below.

   Management Response – See below.

2. **Municipal 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 amounts reported on the monthly remittance forms or equivalents to the Municipality's support.
   - We inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
   - We 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.

   We found no exceptions as a result of the procedures.

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

   We found no exceptions as a result of the procedures.

4. **Uniform Schedule of Court Fines, Assessments and Surcharges**
   - We agreed amounts reported by the Municipality on its Uniform Schedule of Court Fines, Assessments and Surcharges ("Uniform Schedule"), as reported in the annual financial statement audit, for the period July 1, 2024 through June 30, 2025, to the Municipality's general ledger.
   - We inspected the Municipality'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 14-1-206.

   Findings:

   A. The Uniform Schedule presented in the annual audit was not properly covered by an "in relation to" auditor's opinion. Section 14-1-211 of the 1976 South Carolina Code of Laws Section D states that "The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents."
   B. The Uniform Schedule for the June 30, 2025 financial statement audit did not accurately report amounts collected for the year, due in part to the finding reported in procedure five. The City of Greer properly collected and remitted, after correcting the October 2024 STRRF

discussed below, all amounts due to the South Carolian State Treasurer. The City of Greer reported remitting $321,685, actual amounts remitted, after correcting the October 2024 STRRF, was $335,053.

Management Response – Management stated that the audit report was properly covered in prior audit years, however they agree that the June 30, 2025 audit report is not properly covered. Management believes that a recent transition in auditors contributed to this mistake. Management plans to make their auditors aware of this oversight and correct the reporting on a go forward basis. Additionally, management plans to place greater emphasis in preparing and reviewing the amounts reported in the Uniform Schedule.

5. **Calculation of Over/(Under) Reported Amounts**
   - We inspected copies of monthly State Treasurer Revenue Remittance Forms for the twelve-month period ended June 30, 2025, which the Municipality prepared and submitted to the South Carolina Office of the State Treasurer. We calculated the amount over/(under) reported by the Municipality by category.

   Finding – The City of Greer for the STRRF October 2024 initially reported and submitted to the South Carolian State Treasurer $2,238.38 instead of $25,224.39, a difference of $22,986.01. The City of Greer in preparation for this engagement determined that a clerical error occurred in running the report. The report initially submitted had the incorrect date range entered and included only October 31st rather than the entire month of October. The City of Greer reran the October 2024 STRRF on June 10, 2026 and remitted the remaining balance due to the State Treasurer at that time.

   Management Response – Management stated that policies and procedures related to reporting and submitting amounts due to the South Carolian State Treasurer will be enhanced to include additional review and analysis prior to submission.

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 Municipality for the period July 1, 2024 through June 30, 2025. 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 Municipality 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 Mayor of City of Greer, members of City of Greer Council, City of Greer Clerk of Court, City of Greer Treasurer, 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, SC
June 23, 2026