CITY OF GREENVILLE MUNICIPAL COURT
GREENVILLE, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' 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 11, 2026

Ms. Pam Larson, City Clerk of Operations
City of Greenville Municipal Court
Greenville, South Carolina

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

June 11, 2026

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

Ms. Pam Larson, City Clerk of Operations
City of Greenville Municipal Court
Greenville, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the City of Greenville Municipal Court (the "City"), for the period July 1, 2024 through June 30, 2025, 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 July 1, 2024 through June 30, 2025, 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 procedure 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.

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Finding -- <u>Adherence to Fine Guidelines</u>

During our inspection of the City's collections and remittances, we observed the following instances in which the City did not fine the defendant in accordance with State law or local ordinance:

Speeding

The Court fined one individual $49.34 for speeding in excess of fifteen miles an hour but less than twenty-five miles an hour above the posted speed limit. Section 56-5-1520(G) of the 1976 South Carolina Code of Laws, as amended, states, "A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:

(3) in excess of fifteen miles an hour but less than twenty-five miles an hour above the posted limit by a fine of not less than fifty dollars nor more than seventy-five dollars;".

Driving While License Canceled, Suspended or Revoked

The Court fined two individuals $299.76 for driving while their licenses were canceled, suspended, or revoked. Section 56-1-460(A)(1)(a) of the 1976 South Carolina Code of Laws, as amended, states, "Except as provided in item (2), a person who drives a motor vehicle on a public highway of this State when the person's license to drive is canceled, suspended, or revoked must, upon conviction, be punished as follows:

(a) for a first offense, fined three hundred dollars or imprisoned for up to thirty days, or both;".

Management Responses: The sentence for the speeding charge was imposed by our Chief Municipal Judge. When sentencing individuals, our Chief Municipal Judge orders a total amount to be paid, which includes the fine and assessments. For this case, the total amount ordered was $128.00, which led to the fine amount of $49.64, whereas a total amount of $128.75 would include a fine of $50.00. The Chief Municipal Judge stated it was an oversight on his part to order $128.00 to be paid instead of $128.75.

The sentences for Driving While License Canceled, Suspended or Revoked violations were imposed by our Chief Municipal Judge. When sentencing individuals, our Chief Municipal Judge orders a total amount to be paid, which includes the fine and assessments. For these 2 cases, the total amount ordered was $647.00, which led to the fine amount of $299.76, whereas a total amount of $647.50 would include a fine of $300.00. The Chief Municipal Judge stated it was an oversight on his part to order $647.00 to be paid instead of $647.50.

In November 2025, the Clerk of Court's Office implemented a process of attaching tabs to each ticket/warrant that includes the minimum/maximum fines for the charges to assist all Presiding Judges in ensuring the Court stays within the parameters provided by state statute when rendering sentence in the courtroom.

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 July 1, 2024 through June 30, 2025 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

Finding -- Late Remittance of Court Fines Payment to State Treasurer

The STRRF payments were not submitted by the required due date for the reporting month of July 2024 and April 2025. Both payments were submitted one day late. South Carolina Code of Laws Section 14-1-208(B) requires the City treasurer to remit the applicable municipal court assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and to make reports on a form and in a manner prescribed by the State Treasurer.

Management Response: The late submissions noted for July 2024 and April 2025 were submitted one day after the required due date, and the City has taken steps to prevent similar delays in the future.

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 haphazardly selected 5 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 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 City 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 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 was not accurately prepared, as the amount reported for total remitted to the State Treasurer did not agree to the monthly STRRF payments made and traced. The total amount actually paid to the State Treasurer for the months of July 2024 through June 2025 was $444,063.47, resulting in a difference of $87,037.67 from the amount reported on the schedule.

Section 14-1-208(E)(1) of the 1976 South Carolina Code of Laws, as amended, states, "The Uniform Supplemental Schedule Form developed by the Office of the Attorney General, SC Crime Victim Services

Division, must be used by all counties and municipalities to report their crime victim services funds and must include the following elements: (1) the total funds, by source, allocated to victim service activities." Additionally, the full amount collected and/or remitted should be accurately reported on the Uniform Supplemental Schedule.

Management Response: We will communicate the above to our external auditor to mitigate any discrepancies moving forward.

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 June 30, 2017:

All findings were resolved with the exception of adherence to fine guidelines.

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 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 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 Greenville 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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