EDGEFIELD COUNTY MAGISTRATES' COURT

EDGEFIELD, 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 10, 2026

The Honorable Gary Hitt, Chief Magistrate
The Honorable Ms. Jo M. Knight, County Treasurer

This report resulting from the application of agreed-upon procedures to the accounting records of the Edgefield County Magistrates' Courts 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 10, 2026

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable Gary Hitt, Chief Magistrate
The Honorable Ms. Jo M. Knight, County Treasurer

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of Edgefield County and the Edgefield County Magistrates' Courts for the period July 1, 2024, through June 30, 2025, in the areas addressed. Edgefield County (the County) and the Edgefield County Magistrates' Courts (the Courts) 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 Magistrates' courts 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 and Clerk to Magistrate

- I obtained the court dockets or equivalents from the Clerk of Court. I judgmentally or random systematically selected 25 cases from the court dockets 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.

Magistrate Clerk Findings – Adherence to Fine Guidelines:

Driving Under Suspension

Two individuals cited for Driving Under Suspension **[DUS]** License not Suspended for DUI were improperly fined. One was fined $132.53 and the other $299.76. The fine for this under Section 56-01-460 (A)(1) is $400. In both cases, the amount of the sentence was not in compliance with the law.

No Insurance, 1st Offense

One individual cited for Driving without Insurance, 1st Offense was fined $81.93. The minimum fine for this under Section 56-10-520 is $100.

Compliance by Motor Carriers

One individual was fined $200 for Compliance by Motor Carriers. The maximum fine under Section 58-23-1120 is $100.

Edgefield Magistrate Court Response:

The amounts receipted are what the judge and the officer agreed to. The clerk changes the total fine amount in the court software to match the amount agreed to and then the allocations are done based on that amount. The DUS was sentenced $0.50 short obviously.

2. County 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 County's support.
- I inspected the County's support to confirm that the County properly classified the 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 County for victim assistance were deposited into a separate account.
- I selected certain expenditures that the County had for the procedures period to confirm the County had expended victim assistance funds in
- accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the County'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 County 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, the latest available audited financial statement, to the County's general ledger or its equivalent.
- I inspected the County'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.

Uniform Schedule General Ledger Support

The Uniform Schedule agreed with the general ledger for all balances except the victim fund expenditures. The amounts differed by $686.

Edgefield County Response:

The independent auditor made some adjustments which had not yet been entered on the general ledger.

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 Edgefield County Magistrates' Courts 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 Edgefield County Magistrates' Courts 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 Edgefield County Council, Edgefield County Magistrates' Courts, Edgefield County 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.

Jo M. Knight
Treasurer

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June 1, 2026

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Ref: Edgefield County Magistrates' Court Audit
Response to County Treasurer Findings

Ms. Sue F. Moss, CPA
Interim State Auditor
And
The Honorable Gary Hitt, Chief Magistrate
The Honorable Charles L. Reel, Clerk of Court

This letter is my official response regarding the Edgefield County Treasurer findings from the "Independent Accountant's Report on Applying Agreed-Upon Procedure" draft report.

I have researched our independent auditors report, and did agree the difference from my report was $686. I have enclosed the GL activity report to clarify the reason for the differences. I distribute Interest earned between all of our GL cash accounts from the monthly interest paid by our Local Government Pool Investment account, resulting with the differences the auditors have from my reporting's. My report is filed before the allocation is distributed; therefore, I am reporting the actual information given to me from the court without interest, and the independent auditors show with interest.

To ensure less confusion in the future, I will no longer allocate interest into this particular account, which would show only the funds reported to me from the courts.

Regards,

Jo M. Knight
Edgefield County Treasurer