FAIRFIELD COUNTY MAGISTRATES' COURT

WINNSBORO, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2025

CONTENTS

	PAGE
I. STATE AUDITOR'S OFFICE TRANSMITTAL LETTER	1
II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2 - 5

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

June 15, 2026

The Honorable M. Paul Swearingen, Chief Magistrate
The Honorable Norma Branham, County Treasurer
The Honorable Deanna Takach, Court Administrator
Fairfield County Magistrates' Court
Fairfield, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of Fairfield County and the Fairfield County Magistrates' 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, CPA
Interim State Auditor

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 15, 2026

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable M. Paul Swearingen, Chief Magistrate
The Honorable Norma Branham, County Treasurer
The Honorable Deanna Takach, Court Administrator

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

There were no findings as a result of these procedures.

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 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 14-1-207.

Support for the Uniform Schedule

The numbers in the upper section of the Uniform Schedule entitled "County Funds Collected by the Clerk of Court" did not agree with the county's general ledger. The line item entitled "Surcharges and Assessments retained for victims' services" did not agree with the county's general ledger nor did it articulate with the same numbers in the Victim's Services section immediately below that section. The Victim's Services revenues in the lower section did agree with the county's general ledger and were an accurate representation of the Victim's Services revenues collected during the procedures period.

Fairfield County Response:

We have notified our external auditor of the requirements and we will ensure the schedule conforms for fiscal year 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 Fairfield 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 Fairfield County Magistrates' Courts and to meet my ethical responsibilities in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable M. Paul Swearingen, Chief Magistrate
The Honorable Norma Branham, County Treasurer
The Honorable Deanna Takach, Court Administrator

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 Fairfield County Council, Fairfield County Magistrates' Courts, Fairfield 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.