CITY OF GOOSE CREEK MUNICIPAL COURT
GOOSE CREEK, SOUTH CAROLINA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended December 31, 2024

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

June 3, 2026

The Honorable William D. Wilson, Jr., Chief Judge
Mr. Tyler Howanyk, CPA, Chief Financial Officer
City of Goose Creek Municipal Court
Goose Creek, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Goose Creek Municipal Court as of and for the period January 1, 2024 through December 31, 2024, 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 3, 2026

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

The Honorable William D. Wilson, Jr., Chief Judge
Mr. Tyler Howanyk, CPA, Chief Financial Officer
City of Goose Creek Municipal Court
Goose Creek, South Carolina

We have performed the procedures enumerated below on the systems, processes, and behaviors related to financial activity of the City of Goose Creek Munipal Court (the "City") for the period January 1, 2024 through December 31, 2024, 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 January 1, 2024 through December 31, 2024, 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 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 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.

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

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

Attempt to Purchase/Possession of Tobacco Product by a Minor

The Court assessed a total fine of $361.25 for an individual cited for attempt to purchase or possess a tobacco product as a minor. However, Section 16-17-500(F)(1) of the South Carolina Code of Laws states that a minor who attempts to purchase a tobacco product commits a noncriminal offense and is subject to a civil fine of twenty-five dollars.

The statute further specifies that such violations are noncriminal in nature and should not be subject to additional criminal penalties, assessments, or surcharges. The amount assessed by the Court included additional fees (e.g., state assessments, victim assessments, and law enforcement service charges) that are typically applicable to criminal offenses. Thus the individual was overcharged $336.25 for violation.

Management Response: Management acknowledges that the fine assessed in this instance was not in accordance with current State law and was the result of a court processing error. The applicable statute, Section 16-17-500, was revised in 2023, which reclassified the offense under subsection (F)(1) and amended the associated penalties to a noncriminal civil fine of twenty-five dollars. Due to this statutory change, the prior fine structure was incorrectly applied.

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 January 1, 2024 through December 31, 2024 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 performed.

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 13 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 January 1 from the previous fiscal year in accordance with State law.

We found no exceptions as a result of the procedures performed.

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 January 1, 2024 through December 31, 2024, 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.

We found no exceptions as a result of the procedures performed.

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 December 31, 2018:

All prior findings were resolved with the exception of the Adherence to Fine Guidelines finding.

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 January 1, 2024 through December 31, 2024. 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 Goose Creek 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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