Town of Calhoun Falls Municipal Court

Calhoun Falls, 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 29, 2026

Mr. Viggo Lassen, Mayor
Town of Calhoun Falls Municipal Court
Calhoun Falls, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Calhoun Falls 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. Viggo Lassen, Mayor
Town of Calhoun Falls
Calhoun Falls, South Carolina

We have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Calhoun Falls Municipal Court for the period July 1, 2024 through June 30, 2025, in the areas addressed. The Town of Calhoun Falls 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.

   We found no exceptions as a result of the procedures.

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.

   Finding – The Town of Calhoun Falls has retained amounts for Victim Assistance in excess of the amounts allowed under Stater law. For the fiscal year ended June 30, 2025 the Town of Calhoun Falls has a Victim Assistance account balance of $45,011. South Carolina proviso 59.14 states that a county or municipality may retain carryforward funds that were collected pursuant to Sections 14-1-206(B) and (D), 14-1-208 (B) and (D), and 14-1-211 (B) of the 1976 Code, but no more that $25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher.

   Management Response – The Town is in the process of transferring to Abbeville County the excess victim assistance monies.

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.

   Finding Audit Report Uniform Schedule – The Municipality was unable to provide us with an audit report for the year ended June 30, 2025. The most recent financial statement audit was for

the year ended June 30, 2019, as such certain procedures could not be performed. Section 14-1-208 of the South Carolina Code of Laws requires the Municipality to produce an annual audit report and submit such report to the State Treasurer within thirteen months of its year-end.

Management Response – The Town is aware of the reporting requirements for submitting audited financial statements. The Town has hired a CPA firm to complete the outstanding audits.

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 Town of Calhoun Falls, members of Town of Calhoun Falls Council, Town of Calhoun Falls Clerk of Court, Town of Calhoun Falls 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, South Carolina
June 29, 2026