SALUDA COUNTY MAGISTRATES' COURT

SALUDA, 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 2, 2026

The Honorable William R. Freeman, Chief Magistrate
The Honorable Ms. Tiffany R. Shaw, County Treasurer

This report resulting from the application of agreed-upon procedures to the accounting records of the Saluda 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

June 2, 2026

Ms. Sue F. Moss, CPA
Interim State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable William R. Freeman, Chief Magistrate
The Honorable Ms. Tiffany R. Shaw, County Treasurer

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

Simple Possession

One individual cited for Simple Possession was sentenced $0.50 less than required under Section 44-53-370 (D)(4). This resulted in the fine allocation being $99.76 instead of the mandatory $100.

Driving Under the Influence

One individual cited for Driving Under the Influence [**DUI**], 1st Offense was fined $387.96. The minimum fine for this under Section 56-05-2930 is $ 400.

Saluda Magistrate Court Response:

In the first Simple Possession case, not including the $0.50 in the allocation, caused the issue. The fine was rounded to the closest dollar amount. This will not be done in the future. In the DUI case, a breathalyzer was used, requiring a $25 fee but the total fine did not include that fee therefore causing the allocation to be $25 short in total and the shortage allocated to the fine created the difference.

Mandatory Installment Payment Fee

State law requires a mandatory 3% fee be added to all installment payments. I tested two installment payments, one had the fee, the other did not.

Saluda Magistrate Court Response:

To add the fee requires the activation of a check box in the software. This was overlooked in this particular case.

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.

Uniform Schedule Compliance with State Law

The Uniform Schedule must comply with South Carolina Code of Laws Section 14-1-207(E)(2). The auditor has included the schedule within the financial statements but has not provided any in relation to opinion or any responsibility required by law or AU-C Section 725. The county was reimbursed the $1,000 under 14-1-207(E)(3) for the preparation of the Uniform Schedule in accordance with the law but it was not prepared in accordance with the law.

Ms. Sue F. Moss, CPA
Interim State Auditor
and
The Honorable William R. Freeman, Chief Magistrate
The Honorable Ms. Tiffany R. Shaw, County Treasurer
June 2, 2026

Saluda County Response:

We have informed our auditor of the legal requirements around our Uniform Schedule and ensure that they will properly opine regarding this schedule.

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 Saluda 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 Saluda 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 Saluda County Council, Saluda County Magistrates' Courts, Saluda 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.

Steven L. Blake, CPA

Judge W.R. Freeman
Chief Summary Court Judge

SALUDA COUNTY MAGISTRATE COURT
108 South Rudolph Street
Saluda, SC 29138
Phone: (864) 445-4500 Ext. 2236
Fax: (864) 445-3684

Judge J.B. Shults
Summary Court Judge

June 4, 2026

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

RE: State Auditor's Report

In response to the draft evaluation report submitted to our office, I have reviewed the report and have no additional comments, objections, or arguments regarding its findings within the Saluda Magistrate Court.

The identified issues and circumstances surrounding the findings found are accurately represented. Corrective measures have been implemented to ensure compliance in the future and these issues are not repeated.

I appreciate the opportunity to review and respond to the draft report. Our office remains committed to maintaining compliance and integrity of the judiciary through accountability and improvement.

Kindest Regards,

The Honorable William R. Freeman
Chief Magistrate