

PART III
Uniform Supplemental Schedule Form

SECTION 12. A. Section [14-1-206](#)(E) of the 1976 Code is amended to read:

"(E) To ensure that fines and assessments imposed pursuant to this section and Section [14-1-209](#)

B. Section [14-1-207](#)(E) of the 1976 Code is amended to read:

"(E) To ensure that fines and assessments imposed pursuant to this section and Section [14-1-209](#)(A) are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county pursuant to Section [4-9-150](#) must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a Uniform Supplemental Schedule Form detailing all fines and assessments collected by the magistrate's court of that county, the amount remitted to the county treasurer, and the amount remitted to the State Treasurer.

(1) To the extent that records are made available in the format determined pursuant to subsection (E)(4), the Uniform Supplemental Schedule Form developed by the Office of the Attorney General, South Carolina Crime Victim Services Division, must be used by all counties and municipalities to report victim services funds and must include the following elements:

- (a) all fines collected by the magistrate's court;
- (b) all assessments collected by the magistrate's court;
- (c) the amount of fines retained by the county treasurer;
- (d) the amount of assessments retained by the county treasurer;
- (e) the amount of fines and assessments remitted to the State Treasurer pursuant to this section; and
- (f) the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward.

(2) The Uniform Supplemental Schedule Form must be included in the external auditor's report as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

(3) Within thirty days of issuance of the audited financial statement, the county must submit to the State Treasurer a copy of the audited financial statement and a statement of the actual cost associated with the preparation of the Uniform Supplemental Schedule Form required in this section. Upon submission to the State Treasurer, the county may retain and pay from the fines and assessments collected pursuant to this section the actual expense charged by the external auditor for the preparation of the Uniform Supplemental Schedule Form required in this subsection, not to exceed one thousand dollars each year.

(4) The clerk of court and county treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection in the format determined by the county council and make those records available for review."

C.