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I. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES

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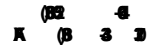
II. ACCOUNTANT'S COMMENTS

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State of South Carolina



Office of the State Auditor



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

April 26, 2013

The Honorable Nikki R. Haley, Governor
State of South Carolina
Columbia, South Carolina

The Honorable Donnie W. Cannon, Municipal Judge
Honea Path Municipal Court
Honea Path, South Carolina

Ms. Beverly Crawford, Town Clerk/Treasurer
Town of Honea Path
Honea Path, South Carolina

We have performed the procedures described below, which were agreed to by the Town of Honea Path and the Town of Honea Path Municipal Court, solely to assist you in evaluating the performance of the Town of Honea Path Municipal Court for the fiscal year ended May 31, 2012, in the areas addressed. The Town of Honea Path and the Town of Honea Path Municipal Court are responsible for its financial records, internal controls and compliance with State laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Town of Honea Path and the Town of Honea Path Municipal Court. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. **BB**

- We gained an understanding of the policies and procedures established by the Clerk of Court to ensure proper accounting for all fines, fees, assessments, surcharges, forfeitures, escheatments, or other monetary penalties.
- We obtained certain judgmentally selected final court dockets from the Municipal Clerk. We randomly selected twenty-five cases from the final court dockets and recalculated the fine, fee, assessment and surcharge calculation to ensure that the fine, fee, assessment or surcharge was properly allocated in accordance with applicable State law. We also determined whether the fine, fee, assessment and/or surcharge adhered to State law and to the d t6(aw)16(.)2()C fee,14(m)7(

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and
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April 26, 2013

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on compliance with the collection and distribution of court generated revenue at any level of court for the twelve months ended May 31, 2012, and, furthermore, we were not engaged to express an opinion on the effectiveness of internal controls over compliance with the laws, rules and regulations described in paragraph one and the procedures of this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, Chairman of the House Ways and Means Committee, Chairman of the Senate Finance Committee, Chairman of the House Judiciary Committee, Chairman of the

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Management of the entity is responsible for establishing and maintaining internal controls to ensure compliance with State Laws, Rules or Regulations governing court collections and remittances. The procedures agreed to by the entity require that we plan and perform the engagement to determine whether any violations of State Laws, Rules or

We selected twenty-five cases from the final court dockets to ensure that the fine, fee, assessment and/or surcharge levied by the Municipal Court adhered to State law. Based on the tests performed, we noted one instance where an individual was fined \$30 for a seatbelt violation. The \$30 fine levied by the Court exceeded the maximum fine allowed by State law.

Section 56-5-6540(A) of the 1976 South Carolina Code of Laws, as amended, states, "A person who is adjudicated to be in violation of the provisions of this article must be fined not more than twenty-five dollars, no part of which may be suspended."

The Municipal Clerk stated the error was due to oversight.

We recommend the Municipal Court develop and implement procedures to ensure that fines levied by the court adhere to applicable State law.

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During our testing of the Town's State Treasurer's Revenue Remittance Forms (STRRF), we noted six out of twelve STRRF were not submitted to the State Treasurer by the fifteenth day of the month as required by State law. The STRRF were submitted from one to four days late.

The Town Clerk/Treasurer stated the late submissions were related to timing issues in processing accounts payable. The Town Clerk/Treasurer processes invoices once a week; therefore, if an invoice or other source documentation is not received prior to the weekly cutoff for processing acc

We recommend the Town implement procedures to ensure the STRRF are submitted by the fifteenth day of each month in compliance with State law.



During our test of Municipal Court collections and remittances, we noted six instances where the Court did not assess and collect the \$25 conviction surcharge

Section 14-1-211(B) of the 1976 South Carolina Code of Laws, as amended, states, "The revenue collected pursuant to subsection (A)(1) must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer, for the purpose of

The Town Clerk/Treasurer stated the reporting errors were due to an oversight in the reconciliation between the general ledger and the final schedule.

We recommend the Town implement procedures to ensure amounts reported on the supplementary schhh10(m) epace.

