

CALHOUN FALLS MUNICIPAL COURT  
CALHOUN FALLS, SOUTH CAROLINA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON  
PROCEDURES

FOR THE YEAR ENDED JUNE 30, 2016

## CONTENTS

	<u>PAGE</u>
I. STATE AUDITOR'S OFFICE TRANSMITTAL LETTER	1
II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2-6

January 8, 2019

The Honorable Dennis C. Bannister, Jr., Chief Judge  
Stephanie Copeland, Clerk of Court  
Town of Calhoun Falls Municipal Court  
Calhoun Falls, South Carolina

This report resulting from the application of agreed upon procedures to the financial activity of the Town of Calhoun Falls Municipal Court System as of and for the year ended June 30, 2016, was issued by Steven L. Blake, CPA, under contract with the South Carolina Office





Mr. George L. Kennedy, III, CPA, State Auditor  
and  
The Honorable Dennis C. Bannister, Jr. Chief Judge  
Stephanie Copeland, Clerk of Court  
Calhoun Falls Municipal Court  
January 8, 2019

bank accounts indiscriminately. The previous Clerk of Court resigned in November 2015 and the current Clerk of Court did not begin working until June 2016.

## 2. Municipal Treasurer

x I gained an understanding of the policies and procedures established by the Municipal Treasurer.

x 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.

x I agreed the amounts reported on the monthly remittance forms or equivalents to the Municipality's support.

x I inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.

x I inspected all State Treasurer's Revenue Remittance Forms (STRRF) for the period July 1, 2015 through June 30, 2016 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

x I agreed the amounts reported by the Municipality on its Supplemental Schedule of fines and assessments, as reported in the annual financial statement audit, for the period July 1, 2015 through June 30, 2016, to the Municipality's general ledger.

x I inspected the Municipality's Supplemental Schedule of fines and assessments, as reported in the annual financial statement audit, to confirm that it contained all the elements required by State law.

## Findings

### Supplemental Schedule

- x The information in the Supplemental Schedule for Victims Assistance did not agree with bank account activity for the period. However, the ending balance agreed. I was unable to obtain a general ledger or complete deposit/receipt records so I could not confirm the other activity agreed to the Town records.



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x I inquired with management of the Municipality about the status of findings reported in the Accountant’s Comments section of the Independent Accountant’s Report on the Municipality resulting from an engagement for the period ended June 30, 2014, dated November 9, 2015 to confirm that the Municipality had taken adequate corrective action.

Findings

The Town has taken adequate corrective action except for the Adherence to Fine Guidelines, Court Records Retention and Supplemental Schedule findings. It is to be noted that the items in the Adherence to Fine Guidelines are less in number and less in severity when compared to prior findings.

5. (Over)/under Reported Amounts

x I recalculated the amounts for the April 2016 STRRF. It should be noted here that I was unable to obtain enough evidence to confirm completeness of the manual system deposits included in STRRF calculations. Also, I was unable to obtain the ticket copy containing the offense code for the receipts I was unable to trace to a STRRF submission. Without this code, I cannot recalculate the STRRF amounts for those receipts. The combined receipts total for the unsubmitted, underreported amounts I was aware of was \$400 and, as a result of not having the code, are not included in the calculations below.

STRRF LINE	DESCRIPTION	AMOUNT
L.	Municipal – 107.5%	<u>(4.61)</u>
M.	TOTAL REVENUE DUE FROM STATE TREASURER	<u>(4.61)</u>
N.	Assessments - Municipal	<u>(0.57)</u>
P.	TOTAL RETAINED FROM VICTIM SERVICES	<u>(0.57)</u>

x This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public



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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 court fines and fees of the Town of Calhoun Falls.

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.

This report is intended solely for the information and use of the Governor, Chairman of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Calhoun Falls Municipal Council, Calhoun Falls Municipal Clerk of Court, Calhoun Falls Municipal Treasurer, State Treasurer, State Office of Victim Assistance, 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.

