

**CAMDEN MUNICIPAL COURT
CAMDEN, SOUTH CAROLINA**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES**

JUNE 30, 2019

CONTENTS

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



August 31, 2020

The Honorable Roderick Todd, Chief Judge
Ms. Belinda Davis, Clerk of Court
City of Camden Municipal Court
Camden, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the City of Camden Municipal Court System as of and for the period July 1, 2018 through June 30, 2019, 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,

George L. Kennedy, III, CPA
State Auditor

GLKIII/cmw

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

August 31, 2020

Mr. George L. Kennedy, III, CPA
State Auditor
State of South Carolina
Columbia, South Carolina

Ms. Debra A. Courtney, Finance Director
The Honorable Roderick Todd, Chief Judge
Ms. Belinda Davis, Clerk of Court
City of Camden Municipal Court
Camden, South Carolina

I have performed the procedures described below, which were agreed to by the South Carolina Office of the State Auditor and City of Camden, on the systems, processes, and behaviors related to court fines and fees of the City of Camden Municipal Court for the period July 1, 2018 through June 30, 2019, in the areas addressed. The City of Camden and the Camden Municipal Court are responsible for the systems, processes, and behaviors related to court fines and fees. The sufficiency of these procedures is solely the responsibility of the South Carolina Office of the State Auditor and the City of Camden and the Camden Municipal Court. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this agreed-upon procedures report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. **Clerk of Court**

- I gained an understanding of the policies and procedures established by the Clerk of Court to confirm timely reporting by the Clerk of Court's Office.
- I obtained the court dockets or equivalents from the Clerk of Court. I judgmentally selected 25 cases from the court dockets and I confirmed the fine assessed adhered to State law. I also recalculated the fine, fee, assessment and surcharge calculations to confirm that the fine, fee, assessment and surcharges were properly calculated and allocated in accordance with applicable State law and the South Carolina Court Administration fee memoranda.

Mr. George L. Kennedy, III, CPA, State Auditor
And
Ms. Debra A. Courtney, Finance Director
The Honorable Roderick Todd, Chief Judge
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City of Camden Municipal Court
August 31, 2020

- I inspected the court receipt transactions for the above cases to confirm that the fine, fee, assessment and surcharges assessed adhered to State law and the South Carolina Court Administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

Findings

Adherence to Fine Guidelines

- The Court fined one defendant \$0.00 for Simple Possession of Marijuana. Section 44-53-370(d)(4) of the 1976 South Carolina Code of Laws, as amended, states, "A person who violates this ... must be ... fined not less than one hundred dollars nor more than two hundred dollars."

- The Court fined one defendant \$48.19 for A Minor in Possession of Beer/Wine. Section 63-19-2440 of the 1976 South Carolina Code of Laws, as amended, states, "A person who violates the provisions of this section ... must be fined not less than one hundred dollars nor more than two hundred dollars"

- The Court fined one defendant \$4.82 for Failure to Return Driver's License after Suspension. Section 56-1-350 of the 1976 South Carolina Code of Laws, as amended, states, "Any person willfully failing to return his license as required by this section may, on conviction thereof, be fined one hundred dollars or imprisoned for thirty days."

All findings noted above resulted from the judge reducing fines during sentencing, according to the Clerk.

- The Court fined one defendant \$150.00 for Improper Signal. Section 56-5-2150 of the 1976 South Carolina Code of Laws, as amended, states, "A person who violates the provisions of this section must be fined twenty-five dollars, all or part of which may not be suspended. In addition, no court costs, assessments, surcharges, or points may be assessed against the person or his driving record." According to the Clerk, an incorrect roadside bond amount was listed on the ticket.

- The Court fined one defendant \$299.76 for Driving Under Suspension [DUS]. Section 56-1-460(A) (1) (a) of the 1976 South Carolina Code of Laws, as amended, states, "... a person who drives a motor vehicle ... when the person's license to drive is canceled, suspended, or revoked must, upon conviction, be punished as follows: (1) ... for a first offense, by a fine of three hundred dollars..."

The Clerk stated the fine was rounded; thereby creating the shortage.

Mr. George L. Kennedy, III, CPA, State Auditor
And
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Installment Fee

o The Court assessed and collected the three percent installment fee from an individual who paid the total amount due in one payment after the court date.

Section 14-17-725 of the 1976 South Carolina Code of Laws, as amended, states, "Where criminal fines, assessments, or restitution payments are paid through installments, a collection cost charge of three percent of the payment also must be collected by the clerk of court, magistrate, or municipal court from the defendant...".

The Clerk stated the Court was unaware the installment fee should not be charged on postponed, single payments.

2. Municipal Treasurer

- I gained an understanding of the policies and procedures established by the Municipal Treasurer to confirm timely reporting by the Municipality.

- 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 Municipality's support for the State Treasurer's Revenue Remittance Forms [**STRRF**] for the period July 1, 2018 through June 30, 2019.

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

- I inspected all STRRF for the period July 1, 2018 through June 30, 2019 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

- I compared and agreed the amounts reported by the Municipality on its Uniform Supplemental Schedule, as reported in the latest annual financial statement audit, for the period July 1, 2018 through June 30, 2019, to the Municipality's general ledger or equivalent support. I inspected the Municipality's Uniform Supplemental Schedule, as reported in the annual financial statement audit, to confirm that it contained all the elements required by State law and Court Administration fee memoranda Attachment S.

Mr. George L. Kennedy, III, CPA, State Auditor
And
Ms. Debra A. Courtney, Finance Director
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Findings

Uniform Supplemental Schedule

The City's Uniform Supplemental Schedule was not in the form prescribed by the Department of Crime Victims' Compensation [DCVC] per ACT 96 in accordance with Court Administration fee memoranda Attachment S. The Act was effective for fiscal years beginning on or after July 1, 2017. However, it did contain all the elements required by State law.

The Treasurer stated she was unaware of the format required and would discuss it with the independent auditor and correct the deficiency.

Timely Submission of State Treasurer's Revenue Remittance Form

The Town Treasurer submitted the May 2019 STRRF thirty-four days after the date required by State law.

The Treasurer stated May's submission was overlooked and it was not discovered until June.

3. Victim Assistance

- I gained an understanding of the policies and procedures established by the Municipality to confirm proper accounting for victim assistance funds.
- I made inquiries and confirmed that any funds retained by the Municipality for victim assistance were deposited into a separate account.
- I selected all expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the Municipality's victim assistance financial activity on the Uniform Supplemental Schedule, as reported in the annual financial statement audit, for the period July 1, 2018 through June 30, 2019 and confirmed that it adhered to and included items required by State law and Court Administration fee memoranda Attachment S.

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- I compared and agreed the amounts reported by the Municipality on its Uniform Supplemental Schedule, as reported in latest the annual financial statement audit applicable to the Victim Assistance Fund, to the Municipality's general ledger or equivalent support.

- I 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.

Findings

Uniform Supplemental Schedule

See Finding listed above.

This agreed-upon procedures engagement was conducted 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 court fines and fees of the City of Camden Municipal Court. 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, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Camden Municipal Council, Camden Municipal Clerk of Court, Camden Municipal 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