



ALAN WILSON  
ATTORNEY GENERAL

February 8, 2019

Mary Bines, Town Administrator  
Town of Timmonsville  
P.O. Box 447  
Timmonsville, SC 29161

Dear Ms. Bines,

The Office of the Attorney General, Department of Crime Victim Compensation (DCVC), is sending this notice to inform you that we have completed the Follow-up Audit to the Town of Timmonsville State Auditor's Report. A copy of the official report is attached for your review. This is in conformance with Act 96 [PART IV] which requires DCVC to conduct a programmatic review and financial audit on any governmental entity or non-profit organization receiving victim assistance funding to ensure that these crime victim funds are expended in accordance with the law.

Enclosed is a copy of our audit results. I am pleased to advise you that the Town of Timmonsville has complied with all of the audit recommendations as outlined in this report. Please note that all DCVC audits and follow-up reports are public information and will be posted on our website at [www.sova.sc.gov](http://www.sova.sc.gov) under the auditing tab.

Should you have any further questions or concerns, please feel free to contact me or Dexter L. Boyd at 803-734-0434.

Sincerely,

  
Ethel Douglas Ford, CPM  
Assistant Deputy Director

Department of Crime Victim Compensation

Cc: Wanda Charping  
Mayor Darrick Jackson



**The Office of the Attorney General  
Department of Crime Victim  
Compensation**

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May 31, 2011

**Town of Timmonsville  
State Auditor's Office  
Municipal Court  
Audit Report**

February 8, 2019

**Follow-up Audit  
Review for the Town of  
Timmonsville Victim  
Assistance Fines, Fees, and  
Assessment Fund  
*(Pursuant to Act 96 of 2017, Section C)***

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**Disclaimer: The recommendations included in sections A thru G in this report were made by the State Auditor’s Office. The DCVC follow-up review was based on compliance with the State Auditor’s Office recommendations. In addition, all DCVC follow-up reviews (including this one) are conducted to ensure compliance with applicable laws and regulations. (See Appendix A of this report to review the Initial State Issued Audit Report.)**

Acronyms:

- VAFFA – Victim Assistance Fines, Fees, and Assessment
- DCVC – Department of Crime Victim Compensation
- SCLEVA – South Carolina Law Enforcement Victim Advocate
- CVST - Department of Crime Victim Services Training, Provider Certification, and Statistical Analysis

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## Introduction and Laws

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### PREFACE

This Follow-up Programmatic Review and Financial Audit was initiated as a result of the Town of Timmonsville's Municipal Court Audit Report completed by the SC State Auditor's Office May 31, 2011. On May 30, 2018, the Assistant Deputy Director of DCVC issued a letter to the Town of Timmonsville informing them DCVC will conduct a Follow-up Audit in regards to the State Auditor's Office Report. The audit was conducted on July 19, 2018.

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### *Governing Legislation and Regulations*

#### Act 96 [PART IV]

SECTION 13. B. Chapter 1, Title 14 of the 1976 Code is amended by adding:

"Section 14-1-211.6. (A) If the State Auditor finds that any county treasurer, municipal treasurer, county clerk of court, magistrate, or municipal court has not properly allocated revenue generated from court fines, fines, and assessments to the crime victim funds or has not properly expended crime victim funds, pursuant to Sections 14-1-206(B) and (D), 14-1-207(B) and (D), 14-1-208(B) and (D), and 14-1-211(B), the State Auditor shall notify the Office of the Attorney General, South Carolina Crime Victim Services Division. The division is authorized to conduct an audit, which must include both a programmatic review and financial audit of any entity or nonprofit organization receiving victim assistance funding, based on the referrals from the State Auditor or complaints of a specific nature received by the division to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed in collaboration with the Victim Services Coordinating Council. The Victim Services Coordinating Council, in collaboration with the director of the division, shall develop these guidelines to ensure any expenditure that meets the parameters of Article 15, Chapter 3, Title 16 is an allowable expenditure.

*Act 96 (cont.)*

(B) Any local entity or nonprofit organization that receives funding from revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the Office of the Attorney General, South Carolina Crime Victim Services Division within thirty days of the budget's approval by the governing body of the entity or nonprofit organization. Failure to comply with this provision shall cause the division to initiate a programmatic review and a financial audit of the entity's or nonprofit organization's expenditures of victim assistance funds. Additionally, the division will place the name of the noncompliant entity or nonprofit organization on its website, where it shall remain until such time as the noncompliant entity or nonprofit organization is in compliance with the terms of this section.

(C) Any entity or nonprofit organization receiving victim assistance funding must cooperate and provide expenditure and program data requested by the division. If the division finds an error, the entity or nonprofit organization has ninety days to rectify the error. An error constitutes an entity or nonprofit organization spending victim assistance funding on unauthorized items as determined by the division. If the entity or nonprofit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the division shall assess and collect a penalty in the amount of the unauthorized expenditure plus fifteen hundred dollars against the entity or nonprofit organization for improper expenditures. This penalty which includes the fifteen hundred dollars must be paid within thirty days of the notification by the division to the entity or nonprofit organization that the entity or nonprofit organization is in noncompliance with the provisions of this section. All penalties received by the division shall be credited to the general fund of the State. If the penalty is not received by the division within thirty days of the notification, the political subdivision must deduct the amount of the penalty from the entity's or nonprofit organization's subsequent fiscal year appropriation."

**Proviso 59.15**

**59.15. (AG: State Crime Victim Compensation)**

A county or municipality may retain carry forward funds that were collected pursuant to Sections 14 1 206 (B) and (D), 14 1 207 (B) and (D), 14 1 208 (B) and (D), and 14 1 211 (B) of the 1976 Code, but no more than \$25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher.

*Proviso 59.15 (cont.)*

If a county or municipality does not spend at least ninety percent of the funds collected pursuant to Sections 14 1 206 (B) and (D), 14 1 207 (B) and (D), 14 1 208 (B) and (D), and 14 1 211 (B) on Article 16, Chapter 3, Title 16 first priority and/or second priority programs during the fiscal year that the funds are received then the county or municipality shall remit any unspent funds that are greater than the allowed carried forward funds, regardless of the year collected, to the State Victim Assistance Program (SVAP) with the Office of the Attorney General within 120 days after the end of the fiscal year. All funds must be accounted for in the annual audit for each county or municipality.

The State Crime Victim Compensation Department shall offer training and technical assistance to each municipality and county annually on acceptable use of both priority one and priority two funds and funds available for competitive bid.

The State Crime Victim Compensation Department is authorized to transfer to the State Victim Assistance Program any state funds deemed available under Crime Victims Compensation authority to the State Victim Assistance Programs be placed in the competitive bid process.

The State Victim Assistance Program shall offer any funds remitted to it to non profit organizations that provide direct victim services on a competitive bid process. These funds may be used by the non profit for administrative costs and victim services.

*Proviso 98.9*

98.9 (TREAs: Penalties for Non-reporting)

If a municipality fails to submit the audited financial statements required under Section 14-1-208 of the 1976 Code to the State Treasurer within thirteen months of the end of their fiscal year, the State Treasurer must withhold all state payments to that municipality until the required audited financial statement is received.

If the State Treasurer receives an audit report from either a county or municipality that contains a significant finding related to court fine reports or remittances to the Office of State Treasurer, the requirements of Proviso 117.51 shall be followed if an amount due is specified, otherwise the State Treasurer shall withhold twenty-five percent of all state payments to the county or municipality until the estimated deficiency has been satisfied.

*Proviso 98.9 (cont.)*

If a county or municipality is more than ninety days delinquent in remitting a monthly court fines report, the State Treasurer shall withhold twenty-five percent of state funding for that county or municipality until all monthly reports are current.

After ninety days, any funds held by the Office of State Treasurer will be made available to the State Auditor to conduct an audit of the entity for the purpose of determining an amount due to the Office of State Treasurer, if any.

***SC Code of Law  
Title 14 [excerpts]***

**Courts – General Provisions**

Collection/Disbursement of Crime Victim Monies at the Municipal & County Levels: below is a brief synopsis of applicable sections.

- **Sec. 14-1-206, subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in general sessions court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 35.35 percent of the revenue generated by the assessment imposed in the county to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.
  
- **Sec. 14-1-207 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in magistrate's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime.

SC Code of Law  
Title 14 (excerpts cont.)

All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

- **Sec. 14-1-208 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in municipal court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.
- **Sec. 14-1-206/207/208 Subsection(s) E (cont.):** To ensure that fines and assessments imposed are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county and municipality 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 clerk of court for the court of general sessions, magistrate court of the county and at the court level, the amount remitted to the county and municipal treasurers, and the amount remitted to the State Treasurer.
- **Sec. 14-1-211 Subsection A, B, & D:** A one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in magistrates and municipal courts in this State. The revenue collected must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer,

SC Code of Law  
Title 14 (excerpts cont.)

for the purpose of providing services for the victims of crime, including those required by law. Any funds retained by the county or city treasurer must be deposited into a separate account for the exclusive use for all activities related to the requirements contained in this provision. For the purpose of funds allocation and expenditure, these funds are a part of the general funds of the city or county.

These funds must be appropriated for the exclusive purpose of providing victim services as required by Chapter 3, Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. First priority must be given to those victims' assistance programs which are required by Chapter 3, Article 15 of Title 16 and second priority must be given to programs which expand victims' services beyond those required by Chapter 3, Article 15 of Title 16. These funds must be used for, but are not limited to, salaries, equipment that includes computer equipment and internet access, or other expenditures necessary for providing services to crime victims. All unused funds must be carried forward from year to year and used exclusively for the provision of services to the victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

- (1) The supplementary schedule must include the following elements:
  - (a) all surcharges collected by the clerk of court for the general sessions, magistrate's, or municipal court;
  - (b) the amount of surcharges retained by the city or county treasurer pursuant to this section;
  - (c) the amount of funds allocated to victim services by fund source; and
  - (d) how those funds were expended, and any carry forward balances.

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## **Introduction**

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### **AUDIT OBJECTIVES**

The South Carolina State Legislative Act 96 (Part IV) mandates the Department of Crime Victim Compensation to conduct an audit which shall include both a programmatic review and financial audit of any entity or nonprofit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

#### **Audit Objectives were:**

- To determine if all findings of error and recommendations issued by the South Carolina State Auditor's Office were adhered to as required by State laws and regulations.

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### **RESULTS IN BRIEF**

Yes, all recommendations as outlined in the Town of Timmons ville's Municipal Court State Auditor's Report were adhered to as required by State law.

The Town of Timmons ville adhered to all recommendations by doing the following:

- Implementing procedures to ensure fines levied by the Court adhere to applicable State law.
- Implementing procedures to ensure the conviction surcharge was properly assessed and collected in accordance with State law.
- Implementing procedures to ensure STRRFS are submitted by the fifteenth day of each month in compliance with State law.

- Implementing procedures to ensure Victim Assistance revenue is used only for properly documented expenditures, while reimbursing the fund \$249 for an expenditure inadequately supported by the town. After reviewing the bank statements submitted by the Town Administrator, it was found that the town reimbursed the fund with two separate deposits on February 7, 2012 and March 15, 2012, totaling \$1,831.61. This amount also includes \$431 for un-deposited revenue and funds the town believed were owed to the Victim Assistance Fund (see Objective F).
- Implementing procedures to ensure annual audited financial statements are prepared in accordance with State law, and that the supplementary schedule of fines and assessments is included in the annual audited financial statements and contains all required elements in accordance with State law.
- Retaining Victim Assistance funds in accordance with State law and transferring \$431 to the Victim Assistance account for un-deposited revenue. After reviewing the bank statements submitted by the Town Administrator, it was found that the town reimbursed the fund with two separate deposits on February 7, 2012 and March 15, 2012 totaling \$1,831.61. This amount also includes \$249 for inadequately supported expenditures and funds the town believed were owed to the Victim Assistance Fund (see Objective D).
- Expending Victim Assistance funds in accordance with State laws and regulations.

All implemented procedures are in writing and distributed to relevant personnel.

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**A. Adherence to Fine Guidelines****Objective**

Did the Town of Timmons ville implement procedures to ensure that fines levied by the court adhere to applicable State law?

**Conclusion**

Yes, the Town of Timmons ville implemented procedures to ensure fines levied by the court adhere to applicable State law. A copy of the procedures implemented by the town were provided to the Department of Crime Victim Compensation (DCVC) on July 19, 2018 during the Follow-up Audit Site Visit.

**Background**

Town of Timmons ville Municipal Court State Auditor's Report for the period February 1, 2010 through May 31, 2011(Appendix A)

**Discussion**

In preparation for this audit, the State Auditor's Report for the period February 1, 2010 through May 31, 2011 was reviewed (Appendix A). In the State Auditor's Report, there were several instances in which the Town's Municipal Judge did not fine a defendant in accordance with State law. As a result, the State Auditor recommended the Municipal Court implement procedures to ensure fines levied by the court adhere to applicable State law.

Prior to conducting the Follow-up Audit Site Visit, a pre-requested audit document list was sent by the DCVC Auditor to the Town Administrator requesting a copy of the procedures implemented to ensure fines levied by the court adhere to applicable State law.

On June 26, 2018, a copy of the procedures were submitted to the auditor stating the town uses the LawTrak system as a part of their Municipal Court procedures. During the Follow-up Audit Site Visit conducted July 19, 2018, the Town Administrator stated the town implemented LawTrak in 2015. The LawTrak system tracks the minimum and maximum fine amounts allowed which ensures fines levied by the court adhere to State law.

It was noted that all relevant personnel have been trained on the use of LawTrak and received a copy of the implemented procedures.

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**Recommendation(s)**  
**and Comments**

**A-1**

**No further recommendations.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**B. Conviction Surcharge****Objective**

Did the Town of Timmons ville implement procedures to ensure the conviction surcharge is properly assessed and collected in accordance with State law?

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**Conclusion**

Yes, the Town of Timmons ville implemented procedures to ensure the conviction surcharge is properly assessed and collected in accordance with State law. A copy of the procedures implemented by the town were submitted to DCVC on July 19, 2018 during the Follow-up Audit Site Visit.

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**Background**

Town of Timmons ville Municipal Court State Auditor's Report for the period February 1, 2010 through May 31, 2011(Appendix A)

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**Discussion**

According to the Town of Timmons ville Municipal Court State Auditor's Report for the period of February 1, 2010 through May 31, 2011, there were three instances where the Court did not assess and collect the required \$25 conviction surcharge. The previous Town Clerk of Court terminated employment with the Town prior to the State Auditor's Report. Therefore, town personnel could not explain why the court did not assess the conviction surcharge.

Section 14-1-211(A)(1) of the 1976 South Carolina Code of Laws, as amended, states, "In addition to all other assessments and surcharges...a twenty-five dollar surcharge is imposed on all convictions obtained in magistrates and municipal courts in this State. No portion of the surcharge may be waived, reduced, or suspended."

As a result, the State Auditor recommended the Town of Timmons ville implement procedures to ensure the conviction surcharge is properly assessed and collected in accordance with State law.

Prior to conducting the Follow-up Audit Site Visit, a list of pre-requested audit documents was sent to the Town Administrator. This list included a request for the procedures implemented to ensure the conviction surcharge is assessed and collected in accordance with State law. On June 26, 2018, the requested information was received.

During the Follow-up Audit Site Visit conducted on July 19, 2018, the Town Administrator explained that in 2015 the town implemented the LawTrak System. The \$25 surcharge is automatically assessed once it has been coded in the LawTrak system. It was noted that all relevant personnel have been trained on the use of LawTrak, and a copy of the implemented procedures distributed to all relevant personnel.

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**Recommendation(s)**  
**and Comments**

**B-1**

**No further recommendations.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**C. Revenue Remittance Forms**

**Objective** Did the Town of Timmons ville implement procedures to ensure State Treasurer Revenue Remittance Forms (STRRF) are submitted by the fifteenth day of each month in compliance with State law?

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**Conclusion** Yes, the Town of Timmons ville implemented procedures to ensure the STRRFS are submitted by the fifteenth day of each month in compliance with State law.

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**Background** Town of Timmons ville Municipal Court State Auditor’s Report for the period February 1, 2010 through May 31, 2011(Appendix A)

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**Discussion** As a part of the Town of Timmons ville Municipal Court State Auditor’s Report for the period of February 1, 2010 through May 31, 2011, sixteen of the town’s STRRFS were tested. It was noted that all sixteen STRRFS were not submitted by the fifteenth of each month as required by State law.

Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the Town to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

As a result, the State Auditor recommended the town implement procedures to ensure the STRRFS are submitted by the fifteenth day of each month in compliance with State law.

Prior to conducting the Follow-up Audit Site Visit, copies of the procedures implemented by the Town of Timmons ville to ensure STRRFS are submitted in a timely manner were requested by the DCVC Auditor. In addition, copies of the town’s STRRFS for June 2011 through May 2018 were requested.

The DCVC Auditor requested a copy of the procedures on June 13, 2018. On June 26, 2018, the town submitted the requested information. A review of the written procedures submitted by the town noted and outlined the procedures for submitting the revenue remittance forms. However, there was no information regarding the revenue remittance forms being submitted by the fifteenth of each month. Therefore, the DCVC Auditor recommended the amendment of procedures to incorporate information regarding the revenue remittance forms along with the portion of fines, fees and assessments due the fifteenth of each month to the State Treasurer's Office as required by law. On July 25, 2018, DCVC received a copy of the amended procedures from the Town Administrator.

As a part of the Follow-up Audit, the DCVC Auditor reviewed copies of the town's STRRFS to ensure they were submitted in a timely manner. The State Auditor's Report notated that sixteen revenue remittance forms were tested and all sixteen failed the required submission timeframe each month. It also notes that the town began submitting the overdue remittance forms in February 2012 and remitted all sixteen by August 3, 2012. The State Auditor's Report also documented that the town continued to work on completing the STRRFS for June 2011 through May 2012.

After a review of the STRRFS by the DCVC Auditor, it was found that since the State Auditor's Report, the town has continued to work on remitting overdue STRRFS. In August 2014, the town finished remitting all overdue STRRFS. Since August 2014, there has been only one STRRF not submitted on time.

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**Recommendation(s)**  
**and Comments**

C-1

**No further recommendations.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**D. Accounting for Victim Assistance Funds****Objective**

Did the Town of Timmons ville reimburse the victim assistance funds for the expenditure that was not adequately supported by source documentation? Also, did the town establish and implement policies and procedures to ensure victim assistance revenue is used only for properly documented expenditures in accordance with State law?

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**Conclusion**

Yes, the Town of Timmons ville reimbursed the victim assistance funds \$249 for the expenditure that was not adequately supported by source documentation. Also, the town established and implemented policies and procedures to ensure victim assistance revenue is used only for properly documented expenditures in accordance with State law.

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**Background**

Town of Timmons ville Municipal Court State Auditor's Report for the period February 1, 2010 through May 31, 2011(Appendix A)

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**Discussion**

Prior to conducting this Follow-up Audit Site Visit, a copy of the State Auditor's Report for the Town of Timmons ville's Municipal Court was reviewed. It was noted in the report that the Town did not maintain adequate documentation to support an expenditure in the amount of \$249 charged to the victim assistance fund. As a result, the auditor could not determine if the expenditure was an allowable victim assistance expenditure.

Section 14-1-208(D) of the 1976 South Carolina Code of Laws, as amended, states, "The revenue retained by the county under subsection (B) must be used for the provision of services for the victims of crime including those required by law. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts."

The State Auditor also recommended the town reimburse the Victim Assistance Fund for the expenditure that was not adequately supported by documentation in the amount of **\$249**.

In preparation for the Follow-up Audit Site Visit, the auditor sent a list of pre-requested audit documents which included documentation showing **\$249** reimbursed into the Victim Assistance Fund for the expenditure that was not adequately supported by documentation. On June 26, 2018, the Town Administrator submitted the requested documentation to include the Victim Assistance Fund bank statements. During the Follow-up Audit Site Visit conducted on July 19, 2018, the auditor inquired about the reimbursement. At that time, the auditor was informed by the Town Accountant that the reimbursement of the Victim Assistance funds had been made into the account. After reviewing the bank statements submitted by the Town Administrator, it was found that the town reimbursed the fund with two separate deposits; one on February 7, 2012 and the other on March 15, 2012 totaling **\$1,831.61**. According to the Town Accountant, these deposits covered the reimbursement for the \$249 expenditure not adequately supported by documentation.

As a part of the State Auditor's Report, it was also recommended the Town of Timmons ville establish and implement policies and procedures to ensure victim assistance revenue is used only for properly documented expenditures in accordance with State law. A request for a copy of the procedures was made on June 13, 2018 by the DCVC Auditor. On June 26, 2018, the Town Administrator submitted the requested procedures. The procedures stated the Chief submits a requisition to the Town Administrator requesting Victim Assistance Funds. The Town Administrator then discusses the request with the Chief, and reviews the Approved Guidelines to ensure the request is allowable. Once it is determined to be allowable, the expenditure is submitted to the Accountant for payment. These procedures were developed and implemented to ensure victim assistance revenue is used only for properly documented expenditures in accordance with State law and complies with the State Auditor's recommendation.

The Town of Timmons ville took the initiative to review the Victim Assistance Fund and make deposits for funds they believed to be owed due to missed deposits. The deposits made by the town totaled \$1,831.61 and included both reimbursements of \$249 and \$431 (see Objective F) requested by the State Auditor's Office as well as the missed deposits the town believed were owed to the fund. These deposits were made into the Victim Assistance account on February 7, 2012 and March 15, 2012.

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**Recommendation(s)**  
**and Comments**

**D-1**

**No further recommendations.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**E. Supplementary Schedule****Objective**

Did the Town of Timmons ville implement procedures to ensure annual audited financial statements are prepared in accordance with State law? Also, did the town implement procedures to ensure the Supplementary Schedule of fines and assessments were included in their annual audited financial statements and contain all required elements in accordance with State law?

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**Conclusion**

Yes, the Town of Timmons ville implemented procedures to ensure annual audited financial statements are prepared in accordance with State law. The town also implemented procedures to ensure the Supplementary Schedule of fines and assessments were included in their annual audited financial statements and contain all required elements in accordance with State law.

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**Background**

Town of Timmons ville Municipal Court State Auditor's Report for the period February 1, 2010 through May 31, 2011(Appendix A)

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**Discussion**

While conducting the Town of Timmons ville's Municipal Court Audit, the State Auditor noted the town did not prepare financial statements for fiscal year ending February 28, 2011, nor did they provide for an independent audit of the financial records and transactions for year ending February 28, 2011. As a result, the town did not prepare a Supplementary Schedule of fines and assessments as required by State law. The town also failed to prepare a Supplementary Schedule for the prior year of FY 10 as well because they could not produce the necessary information.

Section 5-7-240 of the South Carolina Code of Laws, as amended, states, "The council shall provide for an independent annual audit of all financial records and transactions of the municipality and any agency funded in whole by municipal funds...".

In addition, Section 14-1208(E) states, “To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected...the annual independent external audit required to be performed for each municipality ...must include...a Supplementary Schedule detailing all fines and assessments collected...”.

The State Auditor’s Office recommended the town implement procedures to ensure annual audited financial statements are prepared in accordance with State law. Also, the State Auditor recommended the town implement procedures to ensure the Supplementary Schedule of fines and assessments is included in their annual audited financial statements and contains all required elements in accordance with State law.

Prior to conducting the Follow-up Audit Site Visit, a pre-requested audit document list was provided to the Town Administrator. Included in the list was a request for copies of the procedures implemented by the town to ensure annual audited financial statements are prepared in accordance with State law. Also, there was a request for procedures to ensure the Supplementary Schedule of fines and assessments is included in their annual audited financial statements and contains all required elements. On June 26, 2018, the Town Administrator submitted the requested information.

While conducting the Follow-up Audit Site Visit, the auditor inquired about the procedures implemented by the town to ensure annual financial statements and the Supplementary Schedule are prepared in accordance with State law. Both the Town Administrator and the Town Accountant stated in 2012 the town terminated the former treasurer and hired a licensed accountant to perform bookkeeping and treasury functions. Since 2012, the Town Accountant ensures proper and accurate records are maintained on an ongoing basis. At the end of the fiscal year, the Town Accountant provides the Town’s Auditor with the necessary information to complete the annual audited financial statements and the supplementary schedule. Also, the Town Accountant works with the auditor to ensure both are prepared according to State law.

In addition, technical assistance was provided to the town by walking the Town Accountant and Town Administrator through the Uniform Supplemental Schedule recently developed by the Attorney General's Office, Department of Crime Victim Compensation and the State Treasurer's Office. The auditor explained per Act 96 that the Uniform Supplemental Schedule Form is required to be used by all counties and municipalities as a part of the annual financial audit.

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**Recommendation(s)**  
**and Comments**

**E-1**

**No further recommendations.**

---

**Objective(s), Conclusion(s), Recommendation(s), and Comments**

---

**F. Victim Assistance Revenue****Objective**

Did the Town of Timmons ville retain victim assistance funds in accordance with State law? Also, did the town transfer \$431 to the victim assistance account?

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**Conclusion**

Yes, the Town of Timmons ville retained victim assistance funds in accordance with State law and transferred \$431 to the victim assistance account.

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**Background**

Town of Timmons ville Municipal Court State Auditor's Report for the period February 1, 2010 through May 31, 2011(Appendix A)

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**Discussion**

While preparing for this Follow-up Audit Site Visit, it was noted during a review of the Town of Timmons ville Municipal Court State Auditor's Report that during testing of court collections and remittances, the town did not properly retain victim service revenue for 19 of 25 cases. The State Auditor found the town began depositing victim assistance revenue into the victim assistance bank account in February 2012. However, at the end of the State Auditor's audit, the town still owed the victim assistance account \$431. The former Town Treasurer and Clerk of Court both terminated employment prior to the start of the State Auditor's audit. As a result, no other town employee could explain the failure to deposit victim assistance revenue.

It was recommended by the State Auditor that the town retain victim assistance funds in accordance with State law and transfer **\$431** to the victim assistance account.

In preparation of this Follow-up Audit Site Visit, the DCVC Auditor mailed a list of pre-requested audit documents which included documentation showing **\$431** was transferred into the Victim Assistance bank account for money owed to the fund due to failure to deposit Victim Assistance revenue. On June 26, the Town Administrator submitted the requested documentation to include copies of the Victim Assistance Fund bank statements.

During the Follow-up Audit Site Visit conducted on July 19, 2018, the DCVC Auditor inquired about the reimbursement. The Town Accountant stated the reimbursement was complete and the funds were in the victim assistance account. After reviewing the bank statements submitted by the Town Administrator, it was found the town reimbursed the fund with two separate deposits. One on February 7, 2012 and the other on March 15, 2012 totaling **\$1,831.61**. The deposits made by the town included both reimbursements of **\$249** and **\$431** requested by the State Auditor's Office as well as the missed deposits the town believed were owed to the fund.

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**Recommendation(s)**  
**and Comments**

**F-1**

**No further recommendations.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**G. Victim Assistance Expenditures**

**Objective** Did the Town of Timmons ville expend Victim Assistance funds in accordance with State law?

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**Conclusion** Yes, the Town of Timmons ville expended Victim Assistance funds in accordance with State law.

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**Background** Town of Timmons ville Municipal Court State Auditor's Report for the period February 1, 2010 through May 31, 2011(Appendix A)

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**Discussion** It was noted while reviewing Victim Assistance expenditures for the town that funds were used towards renovating part of the town hall to create an office space for the Victim Advocate. The Town of Timmons ville has an agreement with a non-profit organization notating that in exchange for office space for the advocate to work, the advocate would provide the town with victim services and advocacy.

In addition to creating a separate office space for the advocate, the renovations created a sound proof room to meet with victims and also separated the pre-existing investigator's office from the two newly created offices. The sound proof room would also be used by the investigator to interview suspects. Due to the investigator's usage of the interview room, the total cost of the renovations could not be covered using Victim Assistance funds. Therefore, the DCVC Auditor met with management upon returning from the Follow-up Audit Site Visit to discuss the allowable amount that could be used towards the renovations. As a result of the information obtained, discussion with management and due to only half of the renovated space used for direct services to crime victims, only half of the \$5,263.05 spent on the total renovations would be allowable. Therefore, the remaining **\$2,621.53** would be required to be reimbursed back into the Victim Assistance account. On August 24, 2018 the Town Administrator sent documentation verifying the reimbursement of **\$2,621.53** back into the Victim Assistance account.

While conducting the Follow-up Audit Site Visit, the town inquired about purchasing an air conditioner from the Victim Assistance Fund. After meeting with management regarding this purchase inquiry, it was determined the Victim Assistance Fund could not be used to cover this expense because the Victim Advocate's office is housed inside of the Town Hall which is one of the town's municipal buildings. Therefore, it would be the responsibility of the Town of Timmons ville to maintain the HVAC system for the municipal building.

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**Recommendation(s)**  
**and Comments**

**G-1**

**No further recommendations.**

---

**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**H. Technical Assistance****Documentation Provided**

During the site visit, technical assistance and support was provided and the following documents were reviewed and explained in detail. Also, copies were provided to appropriate officials and agency representatives:

1. Legislation - Act 96 (Part IV)
2. Proviso 98.9
3. Proviso 59.15
4. Sample Budget
5. Sample Staff Hired Report
6. Sample Time and Activity Report
7. Sample Expenditure Report
8. 2018 Approved Guidelines
9. Uniform Supplemental Schedule

**Other Matters**

There are no other matters.

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## Corrective Action

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*Act 96 (C) states:*

*“Any entity or nonprofit organization receiving victim assistance funding must cooperate and provide expenditure and program data requested by the division. If the division finds an error, the entity or nonprofit organization has ninety days to rectify the error. An error constitutes an entity or nonprofit organization spending victim assistance funding on unauthorized items as determined by the division. If the entity or nonprofit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the division shall assess and collect a penalty in the amount of the unauthorized expenditure plus fifteen hundred dollars against the entity or nonprofit organization for improper expenditures. This penalty which includes the fifteen hundred dollars must be paid within thirty days of the notification by the division to the entity or nonprofit organization that the entity or nonprofit organization is in noncompliance with the provisions of this section. All penalties received by the division shall be credited to the general fund of the State. If the penalty is not received by the division within thirty days of the notification, the political subdivision must deduct the amount of the penalty from the entity's or nonprofit organization's subsequent fiscal year appropriation.”*

**The Town of Timmons ville was informed at the conclusion of the Follow-up Audit Site Visit on July 19, 2018 that they were in compliance with the recommendations noted in the State Auditor’s Office Municipal Court Audit Report. The findings were reviewed with Town Officials. However, they were advised that this Programmatic Review warranted further review by management.**

**After review with management, the Follow-up Audit Site Visit report was issued on February 8, 2019.**

**Since all errors and recommendations have been complied with and corrected, the Town of Timmons ville is compliant and there are no further actions or recommendations.**

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# Official Post-Audit Response

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**The County/Municipality has 10 business days from the date listed on the front of this report to provide a written response to the DCVC Assistant Deputy Director:**

**Ethel Douglas Ford, CPM  
1205 Pendleton St., Room 401  
Columbia, SC 29201**

**At the end of the ten day response period, this report and all post-audit responses (located in the Appendix) will become public information on the Department of Crime Victim Compensation (DCVC) website:**

**[www.sova.sc.gov](http://www.sova.sc.gov)**

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## **Appendix(s)**

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**Appendix A – Town of Timmons ville’s Municipal Court State Auditor’s Report Issued  
May 31, 2011**

**TOWN OF TIMMONSVILLE MUNICIPAL COURT**

**TIMMONSVILLE, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT**

**FOR THE PERIOD FEBRUARY 1, 2010  
THROUGH MAY 31, 2011**

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# State of South Carolina



## Office of the State Auditor

1401 MAIN STREET, SUITE 1200  
COLUMBIA, S.C. 29201

RICHARD H. GILBERT, JR., CPA  
DEPUTY STATE AUDITOR

(803) 253-4160  
FAX (803) 343-0723

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

August 3, 2012

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

The Honorable Darrick Jackson, Mayor  
Town of Timmonsville  
Timmonsville, South Carolina

Ms. Mary Bines, Interim Town Administrator  
Town of Timmonsville  
Timmonsville, South Carolina

We have performed the procedures described below, which were agreed to by the Town of Timmonsville, solely to assist you in evaluating the performance of the Town of Timmonsville Municipal Court for the period February 1, 2010 through May 31, 2011, in the areas addressed. The Town of Timmonsville and the Town of Timmonsville 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 specified parties in this report. 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. **Clerk of Court**

- We obtained the Town of Timmonsville's reconstructed court dockets for all cases for the period February 1, 2010 through May 31, 2011, from the Town of Timmonsville Magistrate Court Clerk. We randomly selected twenty-five cases from the 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 determined whether the fine, fee, assessment and/or surcharge adhered to State law and to the South Carolina Court Administration fee memoranda. We also agreed amounts to the Court's cash receipt records.

Our findings as a result of these procedures are presented in Adherence to Fine Guidelines, Conviction Surcharge, and Retaining Court Revenue Designated for Victim Assistance in the Accountant's Comments section of this report.

The Honorable Nikki R. Haley, Governor  
and  
The Honorable Darrick Jackson, Mayor  
Ms. Mary Bines, Interim Town Administrator  
Town of Timmonsville  
August 3, 2012

**2. Town Treasurer**

- We obtained copies of all State Treasurer's Revenue Remittance Forms submitted by the Town for the period February 1, 2010 through May 31, 2011. We agreed the amounts reported on the State Treasurer's Revenue Remittance Forms to the reconstructed court dockets and the cash receipt books.
- We determined if the State Treasurer's Revenue Remittance Forms were submitted in a timely manner to the State Treasurer in accordance with State law.

Our finding as a result of these procedures is presented in Timely Submission of State Treasurer's Revenue Remittance Form in the Accountant's Comments section of this report.

**3. Victim Assistance**

- We made inquiries and performed substantive procedures to determine that any funds retained by the Town for victim assistance were accounted for in a separate account.
- We tested victim assistance expenditures to ensure that the Town expended victim assistance funds in accordance with State law and South Carolina Court Administration Fee Memoranda, Attachment L.
- We determined if the Town reported victim assistance financial activity on the supplemental schedule of fines and assessments in accordance with State law.
- We inspected the Town's victim assistance account bank statements to determine if victim assistance funds were retained in accordance with State law.

Our findings as a result of these procedures are presented in Accounting for Victim Assistance Funds, Supplementary Schedule and Retaining Court Revenue Designated for Victim Assistance in the Accountant's Comments section of this report.

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 sixteen months ended May 31, 2011, 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Honorable Nikki R. Haley, Governor  
and  
The Honorable Darrick Jackson, Mayor  
Ms. Mary Bines, Interim Town Administrator  
Town of Timmons ville  
August 3, 2012

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 Senate Judiciary Committee, members of the Town of Timmons ville Town Council, Town of Timmons ville Mayor, Town of Timmons ville Interim Town Administrator, 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.

A handwritten signature in black ink, appearing to read "Richard H. Gilbert, Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor

**ACCOUNTANT'S COMMENTS**

## **SECTION A – VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS**

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 Regulations occurred.

The conditions described in this section have been identified as violations of State Laws, Rules or Regulations.

## ADHERENCE TO FINE GUIDELINES

During our test of Municipal Court collections and remittances, we noted the following instances in which the judge did not fine the defendant in accordance with State law:

- 1) Four individuals were fined \$25.30 for speeding, 10 mph or less over the speed limit. Section 56-5-1520(G) of the 1976 South Carolina Code of Laws, as amended, states, "A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows: (1) in excess of the above posted limit but not in excess of ten miles an hour by a fine of not less than fifteen dollars nor more than twenty-five dollars."
- 2) Two individuals were fined \$25.30 for speeding, 15 mph over but less than 25 mph over the speed limit. Section 56-5-1520(G) of the 1976 South Carolina Code of Laws, as amended, states, "A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows: (3) in excess of fifteen miles an hour but less than twenty-five miles an hour above the posted limit by a fine of not less than fifty dollars nor more than seventy-five dollars."
- 3) An individual was fined \$113.25 for an open container. Section 61-4-110 of the 1976 South Carolina Code of Laws, as amended, states, "It is unlawful for a person to have in his possession, except in the trunk or luggage compartment, beer or wine in an open container in a motor vehicle of any kind while located upon the public highways or highway rights of way of this State. A person who violates the provisions of this section is guilty of a misdemeanor and, upon conviction, must be fined not more than one hundred dollars or imprisoned not more than thirty days."

The Town's Municipal Judge resigned prior to the start of our engagement. Town personnel could not explain why the fines did not comply with applicable State law.

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

## **CONVICTION SURCHARGE**

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

The Town Clerk of Court terminated employment with the Town prior to the start of our engagement. Town personnel could not explain why the court did not assess the conviction surcharge.

Section 14-1-211(A)(1) of the 1976 South Carolina Code of Laws, as amended, states, "In addition to all other assessments and surcharges...a twenty-five dollar surcharge is imposed on all convictions obtained in magistrates and municipal courts in this State. No portion of the surcharge may be waived, reduced, or suspended." This Section does not apply to misdemeanor traffic offenses or parking violations.

We recommend the Municipal Court implement procedures to ensure the conviction surcharge is assessed and collected in accordance with State law.

## **TIMELY SUBMISSION OF STATE TREASURER'S REVENUE REMITTANCE FORM**

During our testing of the Town's State Treasurer's Revenue Remittance Forms (STRRF), we noted sixteen out of sixteen STRRF were not submitted to the State Treasurer by the fifteenth day of the month as required by State law. The forms were submitted from approximately eleven to twenty-three months late. The Town began remitting overdue STRRF in February 2012. The Town remitted the sixteen past due forms by August 3, 2012. The Town is currently working to complete STRRF for the period June 2011 through May 2012.

The Town Treasurer terminated employment with the Town prior to the start of our engagement and no other Town employee was able to explain why the STRRF were not submitted timely.

Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended requires the Town to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

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

### **ACCOUNTING FOR VICTIM ASSISTANCE FUNDS**

During our testing of victim assistance expenditures, we noted the Town did not maintain adequate documentation to support an expenditure of \$249 charged to the victim assistance fund. As a result we were unable to determine if the expenditure was an allowable victim assistance expenditure.

The Town Treasurer and Clerk of Court terminated employment with the Town prior to the start of our engagement and no other Town employee was able to provide adequate documentation to support the expenditure.

Section 14-1-208(D) of the 1976 South Carolina Code of Laws, as amended, states, "The revenue retained by the county under subsection (B) must be used for the provision of services for the victims of crime including those required by law. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts." In addition, the South Carolina Court Administration Memorandum, Attachment L, dated June 24, 2010, and the South Carolina Victim Service Coordinating Council, Approved Guide for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties, effective January 2010, set forth guidelines for expenditures of monies collected for crime victim services.

We recommend the Town reimburse the victim assistance funds for the expenditure that was not adequately supported by source documentation. We also recommend the Town establish and implement policies and procedures to ensure victim assistance revenue is used only for properly documented expenditures in accordance with State law.

### **SUPPLEMENTARY SCHEDULE**

The Town did not prepare financial statements for fiscal year ended February 28, 2011, nor did the Town provide for an independent audit of the financial records and transactions for this period. As a result, the Town had not prepared a supplementary schedule of fines and assessments as required by State law. The Town did have a limited scope audit performed for the fiscal year ended February 28, 2010; however, again a supplementary schedule of fines and assessments was not prepared because the Town could not produce the necessary information to prepare the schedule.

Section 5-7-240 of the South Carolina Code of Laws, as amended, states, "The council shall provide for an independent annual audit of all financial records and transactions of the municipality and any agency funded in whole by municipal funds...". In addition, Section 14-1-208(E) states, "To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected...the annual independent external audit required to be performed for each municipality ...must include...a supplementary schedule detailing all fines and assessments collected...".

We recommend the Town implement procedures to ensure annual audited financial statements are prepared in accordance with State law. We also recommend the Town implement procedures to ensure the supplementary schedule of fines and assessments is included in its annual audited financial statements and contains all required elements in accordance with State law.

## **RETAINING COURT REVENUE DESIGNATED FOR VICTIM ASSISTANCE**

During our test of court collections and remittances, we noted the Town did not properly retain victim services revenue for 19 out of 25 cases tested. Our review of the victim assistance account bank statements revealed that the Town began depositing revenue into the victim assistance account in February 2012. As of the end of our fieldwork (August 3, 2012) the Town still owed the victim assistance account \$431.

The Town Treasurer and Clerk of Court terminated employment with the Town prior to the start of our engagement and no other Town employee could explain why the revenue was not deposited in a separate account in a timely manner.

Section 14-1-208(D) of the 1976 South Carolina Code of Laws, as amended, states, "The revenue retained by the municipality under subsection (B) must be used for the provision of services for the victims of crime including those required by law. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16."

We recommend the Town retain victim assistance funds in accordance with State law. We also recommend the Town transfer \$431 to the victim assistance account.

**TOWN'S RESPONSE**



P.O. Box 447 • Timmonsville, SC 29161  
Office (843) 346-7942

**Darrick Jackson**  
MAYOR

October 5, 2012

Richard H. Gilbert Jr.  
Office of the State Auditor  
1401 Main Street, Suite 1200  
Columbia, SC 29201

Dear Mr. Gilbert Jr.

Our review of the copy of the accounting records of the Town of Timmonsville Municipal Court for the period February 1, 2010 and May 31, 2011 report is complete and authorize release of the report.

Sincerely,

A handwritten signature in cursive script that reads "Mary Bines".

Mary Bines  
Interim Administrator

5 copies of this document were published at an estimated printing cost of \$1.46 each, and a total printing cost of \$7.30. Section 1-11-125 of the South Carolina Code of Laws, as amended requires this information on printing costs be added to the document.



ALAN WILSON  
ATTORNEY GENERAL

This Programmatic Review and Financial Audit was completed by:

*Dexter L. Boyd*  
Dexter L. Boyd, Sr. Auditor

2/8/19  
Date

Reviewed by:

*Ethel Douglas Ford*  
Ethel Douglas Ford, CPM, Assistant Deputy Director

2/8/19  
Date

*Scott Beard*  
Scott Beard, DCVC Deputy Director

2/8/19  
Date