



State of South Carolina Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

June 2, 2014

Sheriff Rob Lee
Chesterfield County
200 West Main Street
Chesterfield, SC 29709

Dear Sheriff Lee:

The State Office of Victim Assistance (SOVA) is sending this notice to inform you that we have completed the state 90-Day Follow up for Chesterfield County Victim Assistance Program and a copy of the official report is attached for you review. Due to Proviso 89.61, SOVA is now legislatively mandated to conduct programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

Once again enclosed is a copy of our audit results. Please be advised that all SOVA audits and follow up reports are public information. You will have 5 business days from the completion date stated on the front of this report to provide me with a written response. At the end of 5 business days, the report will be posted on the SOVA website at www.sova.sc.gov under the SOVA auditing tab.

Should you have any further questions or concerns, please feel free to contact me or Mr. Dexter L. Boyd at (803)734-1900.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry Barker".

Larry Barker, Ph.D.
Director

Cc: Denise Douglas
Faye L. Sellers
Michelle Stanley

VICTIMS' COMPENSATION • VICTIM/WITNESS ASSISTANCE • TRAINING • INFORMATION • REFERRALS

STATE OFFICE OF VICTIM ASSISTANCE
1205 PENDLETON STREET, EDGAR A. BROWN BUILDING, ROOM 401
COLUMBIA, SC 29201 (803) 734-1900
WWW.SOVA.SC.GOV



**Office of the Governor
State Office of Victim Assistance**

June 30, 2010

**State Audit of Chesterfield
County**

June 2, 2014

90-day Follow-up Review

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Disclaimer: The recommendations included in this report were made by the State Auditor’s Office. The SOVA follow-up review was based on compliance with the State Auditor’s Office recommendations. In addition, all SOVA 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:
FFA – Fines, Fees, and Assessment
SOVA – State Office of Victims Assistance
SCLEVA – South Carolina Law Enforcement Victim Advocate

Introduction and Laws

PREFACE

This programmatic review was initiated in response to a request for a 90 Day Follow up from the SC State Auditor's Office received on June 1, 2011. On February 25, 2014, the Director of SOVA issued a letter to the County Administrative Office and the Sheriff's Department to inform them of the Chesterfield State Issued 90 Day Follow up audit being conducted by the State Office of Victim Assistance (SOVA). The audit was conducted on March 24, 2014.

Governing Laws and Regulations *Proviso 89.61*

General Provision 89.61. (GP: Assessment Audit / Crime Victim Funds) Effective July 1, 2011

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)(D), 14-1-207(B)(D), 14-1-208(B)(D), and 14-1-211(B) of the 1976 Code, the State Auditor shall notify the State Office of Victim Assistance. The State Office of Victim Assistance is authorized to conduct an audit which shall include both a programmatic ~~reviews on~~ review and financial audit of any entity or non-profit organization receiving victim assistance funding based on the referrals from the State Auditor or complaints of a specific nature received by the State Office of Victim Assistance to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed by the Victim Services Coordinating Council. The Victim Services Coordinating Council shall develop these guidelines to ensure any expenditure which meets the parameters of Title 16, Article 15 is an allowable expenditure.

Proviso 89.61(cont)

Any local entity or non-profit organization ~~who~~ that receives funding from ~~victim assistance~~ revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the State Office of Victim Assistance within thirty days of the ~~budget being approved by the local budget's approval by the governing entity~~ body of the entity or non-profit organization. Failure to comply with this provision shall cause the State Office of Victim Assistance to initiate a programmatic review and a financial audit of the entity's or non-profit organization's expenditures of victim assistance funds. Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or non-profit organization on their website where it shall remain until such time as they are in compliance with the terms of this proviso. ~~In addition, any~~ Any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or non-profit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty ~~of~~ in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures ~~in a fiscal year.~~ This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within ~~ninety~~ thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.

*SC Code of Law
Title 14*

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 % of the revenue generated by the assessment imposed in general sessions 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.

- **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 treasurer must remit 11.16 % of the revenue generated by the assessment imposed in magistrate's 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.

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.

- **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 the magistrate's and municipal court 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 (cont)*

- **(B)** 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 those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. 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. **(D)** To ensure that surcharges imposed pursuant to this section are properly collected and remitted to the city or county treasurer, the annual independent external audit required to be performed for each municipality and each county must include a review of the accounting controls over the collection, reporting, and distribution of surcharges from the point of collection to the point of distribution and a supplementary schedule detailing all surcharges collected at the court level, and the amount remitted to the municipality or county.

The supplementary schedule must include the following elements:

- (a) All surcharges collected by the clerk of court for the general sessions, magistrates, 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.

The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

Introduction and Legislative

PRIOR AUDIT RESULTS

The SC State Legislative Proviso 89.61 mandates the State Office Victim Assistance to conduct 90 Day Follow-up review on any entity or non-profit organization receiving victim assistance funding with previously found errors to ensure necessary corrective action has taken place; thereby ensuring complying with all applicable state laws and regulations. As noted, the State Auditor's Office conducted an audit of the Chesterfield County Circuit and Family Court System. The State Auditor's Report dated June 30, 2010 was received by SOVA on June 1, 2011.

This 90-day Follow-up Audit for Chesterfield County was based on the SC State Auditor's Office initial audit findings and recommendations. (Appendix A)

SOVA Audit Objective was:

- To determine if all errors and recommendations issued by the SC State Auditor's Office were adhered to as required by state laws and regulations.

RESULTS IN BRIEF

Yes, Chesterfield County did correct all errors and recommendations issued by the SC State Auditor's Office. However they did not have procedures in written format. Therefore, for future reference they were encouraged as a best practice to prepare all policies and procedures in written format.

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

A. Assessment and Collection of Fees

Objective

Did Chesterfield County Court implement procedures to ensure fees are properly assessed and collected in accordance with State law?

Conclusion

No, Chesterfield County Court did not implement procedures to ensure fees are properly assessed and collected in accordance with State law.

Background

SC Code of Law Title 17, Chapter 3; Section 30(B)

SC Code of Law Title 56, Chapter 5; Section 2950(E)

Discussion

The SC State Auditor's report for Chesterfield County Circuit and Family Court System dated June 30, 2010 noted that during their review of the proper collections they found on ten instances where the court did not collect the \$40 public defender application fee from defendants that executed an affidavit for public defender services. *Section 17-3-30(B) of the 1976 South Carolina Code of Laws, as amended, states, "A forty dollar application fee for public defender services must be collected from every person who executes an affidavit that he is financially unable to employ counsel."*

In addition, the State auditor also noted one instance where the court did not assess the \$25 breathalyzer test fee for a DUI case in which the defendant took the breathalyzer test and was subsequently convicted. *Section 56-5-2950(E) of the 1976 South Carolina Code of Laws, as amended, states, "The costs of the tests administered at the direction of the law enforcement officer must be paid from the general fund of the state. However, if the person is subsequently convicted of violating Section 56-5-2930, 56-5-2933, or 56-5-2945, then, upon conviction, the person must pay twenty-five dollars for the costs of the tests."*

Prior to conducting the 90 Day Follow-up, SOVA sent a pre-requested audit document list requesting the procedures Chesterfield County Court implemented to ensure fees were properly assessed and collected in accordance with State law. On March 13, 2014, copies of SC Code of Law Section 14-17-750 were submitted by the Finance Director regarding the Clerk submitting all court funds collected. However, since the law was in place at the time these errors occurred and does not identify what was done since that to ensure the noted errors did not reoccur. Therefore, SOVA could not consider this documentation to be procedures implemented by the County court.

During the audit site visit, SOVA requested the Clerk of Court develop procedures as a best practice that would ensure the errors noted in the State Auditor's Report were non-reoccurring. On April 2, 2014, while the auditor was preparing the audit, the Clerk of Court submitted a letter identifying procedures taken ensuring the public defender and breathalyzer fees were collected properly as required by State law. However, SOVA recommends the information noted in the letter be placed in an official format and placed on file with the County to ensure everyone is aware of the procedures for assessing and collecting fees in accordance with State law.

Recommendation(s) **and Comments**

A-1

SOVA recommends the information noted in the letter identifying procedures taken to ensure public defender and breathalyzer fees are assessed and collected properly in accordance with State law. These procedures are to be placed in an official written format as a best practice and placed on file with the County to ensure all parties involved are aware of the process.

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

B. Allocation of Payments**Objective**

Did the General Sessions Court implement procedures to ensure that installment payments are allocated in accordance with State law?

Conclusion

Yes, the General Sessions Court implemented procedures to ensure that installment payments are allocated in accordance with State law.

Background

SC Code of Law Title 14, Chapter 1; Section 209

South Carolina Court Administration Fee Memorandums dated June 26, 2009 and June 24, 2010

Proviso 47.12 of the 2009-2010 Appropriations Act

Discussion

As a part of the State Auditor's report for Chesterfield County Circuit and Family Court System dated June 30, 2010 it was noted that on two instances the General Sessions Court did not allocate installment payments on a pro rata basis. In addition it was also noted there were two instances in which the Court did not allocate payments to the \$500 indigent defense fee before any other fees as required per Section 14-1-209 of the 1976 South Carolina Code of Law regarding when the fine and assessment are paid in installments.

According to the Court Administration Fee Memorandums dated June 26, 2009, and June 24, 2010, they state, "*The intent of Section 14-1-209(A) is that each installment payment be allocated on a pro rata basis to each applicable fine, assessment, and surcharge.*" Additionally, Proviso 47.12 of the 2009-2010 Appropriations Act states, "*Every person placed on probation on or after July 1, 2003, who was represented by a public defender or appointed counsel, shall be assessed a fee of five hundred dollars.*" The assessment should be collected and paid before any other fees. At that time the State Auditor recommended the General Sessions Court implement procedures to ensure that installment payments are allocated in accordance with State law.

In preparation for the audit site visit, SOVA requested a copy of the procedures the General Sessions Court implemented to ensure that installment payments are allocated in accordance with State law. The Clerk of Court submitted a copy of the law in place of written procedures that were implemented as requested by the State Auditor. During the audit site visit on March 24, 2014 the Clerk of Court was informed that the law was not sufficient because it was in place at the time the errors occurred and was not an official procedure. The Clerk of Court stated the county had already been collecting the fees and that since the State Auditor conducted the audit in 2010 the Court Management System (CMS) had been implemented and it automatically calculates and allocates the fees collected and paid as it relates to installment payments. However, this information was not in written format.

While in the process of preparing this report, the clerk of court submitted a letter stating the above information regarding the allocation of payments. Therefore, SOVA recommends the General Sessions Court incorporate the implementation of the CMS system into an official written procedure and place it on file with the County as a best practice to ensure installment payments are allocated in accordance with State law.

Recommendation(s) and Comments

B-1

SOVA recommends the General Sessions Court incorporate the implementation of the CMS system into an official written procedure as a best practice. These procedures should be placed on file with the county to ensure installment payments are allocated in accordance with State law.

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

C. Timely Remittance of Court Revenue

Objective

Did the Clerk of Court implement procedures to ensure bond estreatment installment payments are reported and remitted to the State Treasurer in accordance with State law?

Conclusion

No, the Clerk of Court did not implement procedures to ensure bond estreatment installment payments are reported and remitted to the State Treasurer in accordance with State law.

Background

SC Code of Law Title 17, Chapter 15; Section 206

South Carolina Court Administration Fee Memorandum dated June 26, 2009 section I.B.5

Discussion

As a part of the State Auditor's report for Chesterfield County Circuit and Family Court System dated June 30, 2010; it was noted in their review that on one instance, installment payments for a bond estreatment were not remitted to the State on a monthly basis. Section 17-15-260 of the 1976 South Carolina Code of Laws, as amended, states, in part that *"The funds collected pursuant to this chapter must be remitted in the following manner: twenty-five percent to the general fund of the State, twenty-five percent to the solicitor's office in the county in which the forfeiture is ordered, and fifty percent to the county general fund of the county in which the forfeiture is ordered."*

Prior to conducting the 90 Day Follow-up, SOVA sent a pre-requested audit document list requesting the procedures the Clerk of Court implemented to ensure bond estreatment installment payments are reported and remitted to the State Treasurer in accordance with State law. On March 13, 2014, a copy of an "Order" from the Supreme Court of South Carolina regarding the proper distribution of handling fees in estreatments was submitted; however copies of the procedures that were implemented were not included as

requested. Although the “Order” does cite the law (Section 17-15-260) as noted above for reporting and remitting estreatment installment payments, it was in place at the time these errors occurred and does not identify what the county has done since that time to ensure the noted error did not reoccur. Therefore, SOVA could not consider this documentation to be procedures implemented by the Clerk of Court.

During the audit site visit, SOVA requested the Clerk of Court develop and submit procedures that would ensure the error noted in the State Auditor’s report would not reoccur. On March 27, 2014, the Clerk of Court submitted a document stating “estreatments are to be turned in the month estreated, per Section 17-15-260” as well as a letter on April 2, 2014 stating when any estreatments are received it will be sent to the State Treasurer monthly. However, the procedures implemented to ensure bond estreatment installment payments were reported and remitted to the State Treasurer in accordance with State law were still not developed and submitted as requested. In the responses submitted on March 27 and April 2, 2014, the Clerk of Court mentions that Section 17-15-260 does not state that estreatments are to be turned in monthly. However, South Carolina Court Administration Fee Memorandum dated June 26, 2009 Section I.B.5, states, *“The state's portion should be turned over to the County Treasurer on a monthly basis for transmittal to the State Treasurer.”* The Clerk of Court acknowledges the memorandum should be followed. Therefore, SOVA recommends the Clerk of Court implement procedures to ensure bond estreatment installment payments are reported and remitted to the State Treasurer on a monthly basis in accordance with State law.

Recommendation(s) and Comments

C-1

SOVA recommends the Clerk of Court implement written procedures as a best practice to ensure bond estreatment installment payments are reported and remitted to the State Treasurer on a monthly basis in accordance with State law. These procedures should be placed on file with the county to ensure all parties involved are aware of the process.

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

D. Accurate Reporting**Objective**

Did the County implement procedures to ensure all court collections are properly reported and remitted to the State Treasurer in accordance with State law as well as revise and submit an amended State Treasurer's Revenue Remittance Form (STRRF) in accordance with Attachment 1?

Conclusion

No, the County did not implement procedures to ensure all court collections are properly reported and remitted to the State Treasurer in accordance with State law. At the time of the audit site visit, the Clerk of Court had not revised and submitted an amended State Treasurer's Revenue Remittance Form (STRRF) in accordance with Attachment 1 of the State Auditor's initial report. However, on April 2, 2014, the Clerk of Court submitted the amended STRRF as well as a copy of the check remitted to the State Treasurer in accordance with Attachment 1 from the State Auditor's initial report.

Background

SC Code of law Title 14, Chapter 1; Section 205

SC Code of law Title 14, Chapter 1; Section 206(B)

SC State Treasurer's Office

SC State Auditor's Office

Discussion

As a part of the State Auditor's report for Chesterfield County Circuit and Family Court System dated June 30, 2010, it was noted during their review that the Clerk of Court did not report and remit Family Court costs to the State Treasurer. Section 14-1-205 of the 1976 South Carolina Code of Laws, as amended, states "*...Fifty-six percent of all costs, fees, fines, penalties, forfeitures, and other revenues generated by the circuit courts and the family courts, ... must be remitted to the county in which the proceeding is instituted and forty-four percent of the revenues must be delivered to the county treasurer to be*

remitted monthly by the fifteenth day of each month to the State Treasurer...”.

In addition, the State Auditor also noted three instances where the DUI Breathalyzer Test Fee was not reported on Line VA – DUI Breathalyzer Test Fee of the STRRF but was included on Line L - Boating under the Influence (BUI). The State Auditor found that the errors were caused by the County Treasurer’s Office not using the most current STRRF which has a separate line for the DUI Breathalyzer Test Fee. Section 14-1-206(B) of the 1976 South Carolina Code of Laws, as amended, states *“The county treasurer must...make reports on a form and in a manner prescribed by the State Treasurer.”*

As a part of the initial audit report, the State Auditor prepared a schedule of court fines and fees (from attachment 1) for the 36 months ending June 30, 2010 to determine if the County over or underreported amounts reported to the State. In preparation of the 90 Day Follow-up, attachment 1 was reviewed and it was noted that Chesterfield County did not report \$14,728.02 in Circuit/Family court collections.

Prior to conducting the 90 Day Follow-up, a pre-requested audit document list was sent requesting a copy of the amended STRRF that should have been submitted to the State Treasurer’s Office as requested by the State Auditor. As noted, the requested documents were not submitted to SOVA prior to the audit review. But, SOVA contacted the State Auditor’s Office and confirmed that the \$14,728.02 in Circuit/Family Court collections noted in attachment 1 of the State Auditor’s Report should have been submitted to the State Treasurer’s Office along with the amended STRRF. On March 24, 2014, during the audit site visit interview with the Clerk of Court, SOVA requested a copy of the amended STRRF and check that was submitted to the State Treasurer’s Office for the \$14,728.02 in unreported court collections. The Clerk of Court stated neither had been submitted. She stated she was waiting for something from the State Treasurer’s Office requesting the money and at that time would send a letter requesting the money be waived because she was not aware the Court was required to report and remit these monies to the State Treasurer. On March 25, 2014, after conducting the audit site visit, SOVA contacted the State Treasurer’s Office and was told they do not waive any funds due to their office from court fines, fees and assessments. The Clerk of Court was notified of this

and on April 2, 2014 submitted a copy of the check and amended STRRF that had been submitted to the State Treasurer's Office.

**Recommendation(s) and
Comments**

D-1

There are no further recommendations .

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

E. Supplemental Schedule**Objective**

Did the County implement procedures to ensure the supplementary schedule contains all required elements in accordance with State law?

Conclusion

Yes, the County implemented procedures to ensure the supplementary schedule contains all required elements in accordance with State law.

Background

SC Code of Law Title 17, Chapter 3; Section 30(B)

SC Code of Law Title 56, Chapter 5; Section 2950(E)

Discussion

As a part of the State Auditor's report for Chesterfield County Circuit and Family Court System dated June 30, 2010, it was noted during their review that the County did not report how victims' services funds were expended nor did it report any victim services' fund balances carried forward as required by State law. Section 14-1-206(E)(1) of the 1976 South Carolina Code of Laws, as amended, states, "*The supplementary schedule must include the following elements: (a) all fines collected by the clerk of court for the court of general sessions; (b) all assessments collected by the clerk of court for the court of general sessions; (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.*"

During the 90 Day Follow-up audit site visit, SOVA requested copies of the FY 11, FY 12 and FY 13 to confirm the required information was included on the supplemental schedule. The Finance Director stated that she contacts the auditor while the yearly audit for the county is being prepared to ensure they comply with this recommendation.

Recommendation(s)
and Comments

E-1

No further recommendations.

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

F. Unallowable Expenditures**Objective**

Did the County reimburse the victim assistance funds for the expenditures that were improperly charged and establish and implement policies and procedures to ensure victim assistance revenue is used only for expenditures that benefit the victim assistance program in accordance with State law?

Conclusion

Yes, the County reimbursed the victim assistance funds for the expenditures improperly charged and established and implemented policies and procedures to ensure victim assistance revenue is used only for expenditures that benefit the victim assistance program in accordance with State law.

Background

SC Code of Law Title 17, Chapter 3; Section 30(B)

SC Code of Law Title 56, Chapter 5; Section 2950(E)

Discussion

As a part of the State Auditor's report for Chesterfield County Circuit and Family Court System dated June 30, 2010, it was noted during their review that the County charged the following to victim assistance funds which has been deemed unallowable: (1) \$1,183 for UHF mobile radios purchased for investigators; (2) \$861 for AT&T wireless air cards purchased for patrol car computers; and (3) \$30 more than the maximum amount allowed for a donated lunch. Section 14-1-206(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."

As noted by the State auditor, County Victim Services personnel stated they contacted the South Carolina Victim Advocate Network (SCVAN) regarding the UHF radios and wireless air cards and SOVA regarding the donated lunch. They stated they were told by both agencies that the expenditures were allowable. The UHF radios and air cards

expenditures are allowable; however, since the purchases were not used solely by victim services, they were determined to be unallowable. Prior to conducting the 90 Day Follow-up, SOVA sent a pre-requested audit document list requesting documentation showing the victim assistance funds spent on unallowable expenditures were reimbursed back into the victim assistance account. The Auditor also sent a copy of the State Auditor's initial report for the county to review. After reviewing the report, the Finance Director called to inquire about the unallowable expenditures and whether or not they were a part of a previous issue regarding the county replacing money back into the victim assistance account because of unallowable expenditures. The Auditor reviewed the incident and determined the UHF radios, wireless air cards and donated lunch were not included in the prior reimbursement and would still be required to be placed back into the fund as requested.

As the auditor continued to prepare the report, the case file was reviewed and it is noted that the victim advocate contacted SOVA in February 2012 regarding the wireless air cards which was after the State Auditor's Office issued their initial report in June 2010 instructing the county to reimburse the fund for the air cards. While conducting the 90 Day Follow-up audit site visit, SOVA requested supporting documentation showing the fund had been reimbursed for the unallowable expenditures. It was noted at that time the fund had not been reimbursed. However, on April 1, 2014 the Finance Director submitted documentation showing the County reimbursed the Victim Assistance Fund in the amount of \$1,482.32 for the unallowable expenditures.

In addition to reimbursing the Victim Assistance Fund for unallowable expenditures, Chesterfield County was also asked to establish and implement policies and procedures to ensure victim assistance revenue is used only for expenditures that support the victim assistance program. On March 13, 2014 the Finance Director submitted the county's "Victim Advocate Funds Approval Procedures." These procedures are outlined as follow:

1. The Victim Advocate authorizes the Sheriff's Administrative Assistant to charge expenditures to the victim advocate account.

2. The invoices are sent to the County Council Accounts Payable Department for payment.
3. The County Council office reconciles the Victim Advocate account monthly and sends a copy of the statement and expenditure detail to the advocate.

If the advocate has any questions or concerns after reviewing the statement and expenditure detail, she is encouraged to contact SOVA.

These procedures are a step in the right direction. However SOVA recommends the county incorporate a second review of expenditures by the Finance Director before payment to ensure they are allowable. Also, the Victim Advocate and Finance Director should utilize the “Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties” located on SOVA’s website as a guide and tool.

Recommendation(s)
and Comments

F-1

SOVA recommends the county incorporate a second review of expenditures by the Finance Director before payment to ensure they are allowable. Also, the Victim Advocate and Finance Director should utilize the “Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties” located on SOVA’s website as a guide and tool.

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

G. Technical Assistance**Documentation Provided**

During our site visit we explained and provided the following documents:

1. Copy of the Legislative Proviso 89.70
2. Copy of a Sample Budget
3. Sample Staff Hired Report
4. Sample Time and Activity Report
5. Sample Expenditure Report
6. Copy of 2010 Suggested Guidelines
7. Technical Assistance

Other Matters

There are no other matters.

Corrective Action

Proviso 89.61 states:

“If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items. If the entity or non-profit organization fails to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty of the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures in a fiscal year. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within ninety days, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization’s subsequent fiscal year appropriation.”

SOVA completed the 90-Day Follow-up review on May 28, 2014.

Yes, all errors were rectified within the timeframe specified of 90-days as required for this 90 Day Follow up audit.

However, Chesterfield County is encouraged as a best practice to prepare all policies and procedures in a written format to ensure all involved parties are aware of the process. This reduces the risk of any further errors.

For an overview of the follow-up audit results please refer to the “Results in Brief” section of this report.

Official Post-Audit Response

The County/City has 5 business days from the date listed on the front of this report to provide a written response to the SOVA Director:

**Larry Barker, Ph.D.
1205 Pendleton St., Room 401
Columbia, SC 29201**

At the end of the five day response period, this report and all post-audit responses (located in the Appendix) will become public information on the State Office of Victim Assistance (SOVA) website:

www.sova.sc.gov

Appendix(s)

**Appendix A – Chesterfield County Circuit and Family Court System dated
June 30, 2010**

**CHESTERFIELD COUNTY CIRCUIT
AND FAMILY COURT SYSTEM**

CHESTERFIELD, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2010

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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

March 23, 2011

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

The Honorable Faye L. Sellers, Clerk of Court
Chesterfield County Circuit and Family Court System
Chesterfield, South Carolina

The Honorable Kathy B. Sheeler, Treasurer
Chesterfield County
Chesterfield, South Carolina

We have performed the procedures described below, which were agreed to by the County of Chesterfield and the Chesterfield County Circuit Court and Family Court, solely to assist you in evaluating the performance of the Chesterfield County Circuit and Family Court System for the fiscal year ended June 30, 2010, in the areas addressed. The County of Chesterfield and the Chesterfield County Circuit Court and Family 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 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 the General Sessions' beginning and ending indictment numbers for all cases for the period under review from the Clerk of Court. We randomly selected twenty-five cases 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 that the fine, fee, assessment and/or surcharge adhered to State law and to the South Carolina Court Administration fee memoranda.

The Honorable Nikki R. Haley, Governor
and
The Honorable Faye L. Sellers, Clerk of Court
The Honorable Kathy B. Sheeler, Treasurer
Chesterfield County
March 23, 2011

- We obtained the population of case numbers for all new cases filed in the Court of Common Pleas during the period under review from the Clerk of Court. We randomly selected twenty-five case numbers to determine that filing and motion fees adhered to State law and the Clerk of Court Manual.
- We obtained the population of case numbers for all new cases filed in Family Court during the period under review from the Clerk of Court. We randomly selected twenty-five cases to determine that filing fees, motion fees, support collection fees, and fines adhered to State law and the Clerk of Court Manual.
- We obtained the population of marriage license numbers for all new marriage licenses issued by the Probate Court during the period under review from the Probate Judge. We randomly selected twenty-five licenses to determine that the marriage license fee adhered to State law.
- We tested recorded court receipt transactions to determine that the receipts were remitted in a timely manner to the County Treasurer in accordance with State law.
- We agreed amounts reported on all monthly court remittance reports to the Court's cash receipts ledger.

Our findings as a result of these procedures are presented in Assessment and Collection of Fees, Allocation of Payments, Timely Remittance of Court Generated Revenue, and Accurate Reporting in the Accountant's Comments section of this report.

2. **County Treasurer**

- We gained an understanding of the policies and procedures established by the County to ensure proper accounting for court fines, fees, assessments, surcharges, forfeitures, escheatments, or other monetary penalties.
- We obtained copies of all State Treasurer's Revenue Remittance Forms submitted by the County which reported court generated monies for the fiscal year ended June 30, 2010. We agreed the line item amounts reported on the State Treasurer's Revenue Remittance Forms to the monthly court remittance reports, general ledger, and to the State Treasurer's receipts.
- 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.
- We verified that the amounts reported by the County on its supplemental schedule of fines and assessments for the fiscal year ended June 30, 2010 agreed to the State Treasurer's Revenue Remittance Forms and to the County's general ledger.

Our findings as a result of these procedures are presented in Accurate Reporting and Supplementary Schedule in the Accountant's Comments section of this report.

3. **Victim Assistance**

- We gained an understanding of the policies and procedures established by the County to ensure proper accounting for victim assistance funds.
- We made inquiries and performed substantive procedures to determine that any funds retained by the County for victim assistance were accounted for in a separate account.
- We tested judgmentally selected expenditures to ensure that the County expended victim assistance funds in accordance with State law and South Carolina Court Administration Fee Memoranda, Attachment L.
- We determined if the County reported victim assistance financial activity on the supplemental schedule of fines and assessments in accordance with State law.
- We inspected the County's general ledger to determine if the Victim Assistance Fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

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

4. **Calculation of Over/(Under) Reported Amounts**

- We prepared a schedule of fines, fees, assessments and surcharges for the County for the 36 months ended June 30, 2010 using the Court's cash receipts records and monthly remittance reports. We compared amounts from this schedule to amounts reported on the State Treasurer's Revenue Remittance Forms and calculated the amount over/(under) reported by the County by category.

The results of our procedures disclosed that the County had underreported amounts due to the State. See Attachment 1 in the Accountant's Comments section of this report for further detail.

5. **Status of Prior Findings**

- We inquired about the status of findings reported in the Accountant's Comments section of the State Auditor's Report for the twelve month period ended March 31, 2005, and dated June 24, 2005, to determine if the County had taken adequate corrective action.

Our finding as a result of these procedures is presented in Allocation of Payments 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 twelve months ended June 30, 2010, 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 Faye L. Sellers, Clerk of Court
The Honorable Kathy B. Sheeler, Treasurer
Chesterfield County
March 23, 2011

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 Chesterfield County Council, Chesterfield County Clerk of Court, Chesterfield County 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.

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.

ASSESSMENT AND COLLECTION OF FEES

Public Defender Application Fee

During our test of General Sessions Court collections and remittances, we noted ten instances where the Court did not collect the \$40 public defender application fee from defendants that executed an affidavit for public defender services.

Section 17-3-30(B) of the 1976 South Carolina Code of Laws, as amended, states, “A forty dollar application fee for public defender services must be collected from every person who executes an affidavit that he is financially unable to employ counsel.”

The Circuit Administrator for the Fourth Circuit Public Defender’s Office stated that the failure to assess the public defender application fee was an oversight by the Public Defender’s Office.

Breathalyzer Fee

During our test of General Sessions Court collections and remittances, we noted one instance where the Court did not assess the \$25 breathalyzer test fee for a DUI case in which the defendant took the breathalyzer test and was subsequently convicted.

Section 56-5-2950(E) of the 1976 South Carolina Code of Laws, as amended, states, “The costs of the tests administered at the direction of the law enforcement officer must be paid from the general fund of the state. However, if the person is subsequently convicted of violating Section 56-5-2930, 56-5-2933, or 56-5-2945, then, upon conviction, the person must pay twenty-five dollars for the costs of the tests.”

The Clerk of Court stated she was not aware the individual had taken the breathalyzer test.

Recommendation

We recommend the Court implement procedures to ensure fees are properly assessed and collected in accordance with State law.

ALLOCATION OF PAYMENTS

During our test of General Sessions Court collections and remittances, we noted two instances where the General Sessions Court did not allocate installment payments on a pro rata basis. We also noted two instances in which the Court did not allocate payments to the \$500 indigent defense fee before any other fees.

Section 14-1-209 of the 1976 South Carolina Code of Laws, as amended, provides guidance when the fine and assessment are paid in installments. The Court Administration Fee Memorandums dated June 26, 2009, and June 24, 2010, states, "The intent of Section 14-1-209(A) is that each installment payment be allocated on a pro rata basis to each applicable fine, assessment, and surcharge." Additionally, Proviso 47.12 of the 2009-2010 Appropriations Act states, "Every person placed on probation on or after July 1, 2003, who was represented by a public defender or appointed counsel, shall be assessed a fee of five hundred dollars...This assessment shall be collected and paid over before any other fees."

The Clerk of Court stated she adheres to the payment allocations generated by the Court's court accounting software (Smith Data). She also stated the County is currently implementing the State's court accounting software (CMS).

We recommend the General Sessions Court implement procedures to ensure that installment payments are allocated in accordance with State law.

TIMELY REMITTANCE OF COURT GENERATED REVENUE

During our testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), we noted one instance where installment payments for a bond estreatment were not remitted to the State on a monthly basis. Instead of making monthly remittances the County reported and remitted the bond estreatment after all installment payments had been made.

Section 17-15-260 of the 1976 South Carolina Code of Laws, as amended, states, in part that “The funds collected pursuant to this chapter must be remitted in the following manner: twenty-five percent to the general fund of the State, twenty-five percent to the solicitor’s office in the county in which the forfeiture is ordered, and fifty percent to the county general fund of the county in which the forfeiture is ordered.” In addition, South Carolina Court Administration Fee Memorandum dated June 26, 2009 section I.B.5, states, “The state’s portion should be turned over to the County Treasurer on a monthly basis for transmittal to the State Treasurer.”

The Clerk of Court stated she holds the money until the total amount is paid to enable her to keep up with the estreatment.

We recommend the Clerk of Court implement procedures to ensure bond estreatment installment payments are reported and remitted to the State Treasurer in accordance with State law.

ACCURATE REPORTING

During our testing of the County’s STRRF, we noted the Clerk of Court did not report and remit family court costs to the State Treasurer in accordance with State law. Section 14-1-205 of the 1976 South Carolina Code of Laws, as amended, states “...Fifty-six percent of all costs, fees, fines, penalties, forfeitures, and other revenues generated by the circuit courts and the family courts, ... must be remitted to the county in which the proceeding is instituted and forty-four percent of the revenues must be delivered to the county treasurer to be remitted monthly by the fifteenth day of each month to the State Treasurer...”. The Clerk of Court stated she was not aware the Court was required to report and remit these monies to the State Treasurer.

We also noted three instances where the DUI Breathalyzer Test Fee was not reported on Line VA – DUI Breathalyzer Test Fee of the STRRF but was included on Line L - Boating under the Influence (BUI). We determined the County Treasurer's Office was not using the most current STRRF which has a separate line for the DUI Breathalyzer Test Fee. The County Treasurer stated this was due to oversight.

Section 14-1-206(B) of the 1976 South Carolina Code of Laws, as amended, states "The county treasurer must...make reports on a form and in a manner prescribed by the State Treasurer." Due to the nature of these reporting errors, we prepared a schedule of court fines and fees for the 36 months ended June 30, 2010, to determine if the County over or underreported amounts reported to the State. See Schedule at Attachment 1.

We recommend the County implement procedures to ensure all court collections are properly reported and remitted to the State Treasurer in accordance with State law. We also recommend the County revise and submit an amended STRRF in accordance with Attachment 1.

SUPPLEMENTARY SCHEDULE

During our testing of the schedule of court fines, assessments and surcharges, we noted the County did not report how victims' services funds were expended nor did it report any victim services' fund balances carried forward, as required by State law. The County's finance director stated this was a result of oversight by finance personnel.

Section 14-1-206(E)(1) of the 1976 South Carolina Code of Laws, as amended, states, "The supplementary schedule must include the following elements: (a) all fines collected by the clerk of court for the court of general sessions; (b) all assessments collected by the clerk of court for the court of general sessions; (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.”

We recommend the County implement procedures to ensure the supplementary schedule contains all required elements in accordance with State law.

ACCOUNTING FOR VICTIM ASSISTANCE FUNDS

During our testing of victim assistance expenditures, we noted the County charged the following to victim assistance funds, which we have deemed to be unallowable: (1) \$1,183 for UHF mobile radios purchased for investigators; (2) \$861 for AT&T wireless air cards purchased for patrol car computers; and (3) \$30 more than the maximum amount allowed for a donated lunch.

According to victim services personnel, the County contacted the South Carolina Victim Advocate Network and was told the UHF mobile radios and the AT&T wireless air cards were allowable expenditures. Also according to personnel, the County contacted the State Office of Victim Assistance and was told the donated lunch was an allowable expenditure. We do not disagree that the mobile radio and wireless cards are allowable expenditures; however, because the purchases are not used solely by victims services we do not believe the expenditures are allowable. Also, a maximum amount of \$7 per person is allowed for a donated lunch; victim services personnel added sales tax to the \$7, which exceeded the maximum amount allowable.

Section 14-1-206(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.” In addition, the South Carolina Court Administration Memorandum, Attachment L, dated June 26, 2009, and the South Carolina Victim Service Coordinating Council, Suggested 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 County reimburse the victim assistance funds for the expenditures that were improperly charged and establish and implement policies and procedures to ensure victim assistance revenue is used only for expenditures that benefit the victim assistance program in accordance with State law.

SECTION B – STATUS OF PRIOR FINDINGS

During the current engagement, we reviewed the status of corrective action taken on each of the findings reported in the Accountant's Comments section of the Report on Agreed Upon Procedures of Chesterfield County General Sessions Court for the year ended March 31, 2005 and dated June 24, 2005. We determined that Chesterfield County has taken adequate corrective action on the deficiencies titled Timely Transmittal to the County Treasurer, Use of Minimum Fines, No Supporting Documentation for Required Schedules, Inaccurate Victims' Assistance Fund Reporting in the Required Schedule and Allowable Victims' Assistance Expenditure. We also determined that the deficiency titled Allocation of Installment Payments still exists; consequently we have reported a similar finding in Section A of the report.

Chesterfield County Circuit/Family Court
 Schedule of Court Fines and Fees Over/(Under) Reported
 For the 36 months ended June 30, 2010

Attachment 1

Allocation in Accordance with State Law

| | Total Court Collections | Public Defender Application Fee - \$40 | Marriage License Fee | Motion Fee | Family/Child Support Fee | Circuit/Family Fines, Fees and Other Revenue | Filing Fee - \$100 | Filing Fee Increase- \$50 | Boating Under The Influence (BUJ) | DUI Assessment - \$12 | DUI Surcharge | DUI DPS Pullout - \$100 | DUI DPS Auto Fee - \$40 Per Auto | DUI/DUAC Breathalyzer Test Conviction Fee - \$25 | Drug Surcharge - \$100 per case | Law Enforc. Surcharge - \$25 Per Case | General Sessions - State Assessment | General Sessions - Victim Services Assessment | General Sessions - Victim Services Surcharge | |
|---|-------------------------|--|----------------------|------------|--------------------------|--|--------------------|---------------------------|-----------------------------------|-----------------------|---------------|-------------------------|----------------------------------|--|---------------------------------|---------------------------------------|-------------------------------------|---|--|---|
| Total FYE June 2008 | 17,184.71 | | | | | 17,184.71 | | | - | | | | | - | | | | | | |
| Total FYE June 2009 | 6,996.66 | | | | | 6,996.66 | | | - | | | | | - | | | | | | |
| Total FYE June 2010 | 4,942.27 | | | | | 4,805.29 | | | 75.00 | | | | | 61.98 | | | | | | |
| Total Court Collections per Cash Receipt Records | 29,123.64 | - | - | - | - | 28,986.66 | - | - | 75.00 | - | - | - | - | 61.98 | - | - | - | - | - | - |
| Remittances per State Treasurer's Revenue Remittance Forms | 14,395.62 | | | | | 14,258.64 | | | 136.98 | | | | | - | | | | | | |
| | <u>(14,728.02)</u> | | | | | | | | | | | | | | | | | | | |
| Balance Due From/(Due to) State | (14,728.02) | - | - | - | - | (14,728.02) | - | - | 61.98 | - | - | - | - | (61.98) | - | - | - | - | - | - |
| State Treasurer Revenue Remittance Form Line | | A | C | E | F | G | H | I | L | O | Q | S | U | VA | W | Y | AA | DD | FF | |

COUNTY'S RESPONSE

Office of County Treasurer

Chesterfield County

P O Drawer 750
Chesterfield, SC 29709

Treasurer
Kathy B. Sheeler

Phone (843) 623-2563
Fax (843) 623-6352

Tax Collector
Doris Ann Sellers

May 12, 2011

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

Dear Mr Gilbert:

My review of the preliminary draft of the report resulting from the Chesterfield County Circuit and Family Court System for the fiscal year ending June 30, 2010, is complete. I am noting, as you know, the \$61.98 that shows to be due to the state, was sent to the state as boating under the influence instead of DUI breathalyzer test fee. I am working with the State Treasurer's office, Marty Woods, to correct this.

I am authorizing release of the report.

Sincerely,



Kathy B. Sheeler
County Treasurer

Serving The Citizens Of Chesterfield County



CHESTERFIELD COUNTY CLERK OF COURT

FAYE L. SELLERS, CLERK

200 West Main Street • P. O. Box 529
Chesterfield, South Carolina 29709

Telephone (843) 623-2574

Court of General Sessions
Court of Common Pleas
Register of Deeds

May 27, 2011

Richard H. Gilbert, Jr.
Office of the State Auditor
1401 Main Street, Ste 1200
Columbia, S. C. 29201

Please accept this as my release of the Auditors Report.

1. Public Defender has an order signed by Judge King that their office collect the \$40 Public Defender fee.
2. Breathalyzer fee was an oversight.
3. I thought that the fines and fee had been corrected in 2005. I talked with a representative from Smith Data in 2005 and was told that problem would be corrected and ready the next month. In June, 2011 we will be on the CMS program and this problem should take care of this problem.
4. The estreatment monies were held in the clerk's office (money deposited as receipted) until all was collected in order to keep a clearer record of those funds.
5. As instructed by our previous clerk, a defendant could be ordered to pay a fine, a court cost, or complete community service if found in contempt of court. If the defendant paid a court cost, 100% of the monies stayed in the county.

Please let me know if I can be of anymore service.

Sincerely,

Faye Sellers

5 copies of this document were published at an estimated printing cost of \$1.54 each, and a total printing cost of \$8.05. Section 1-11-125 of the South Carolina Code of Laws, as amended requires this information on printing costs be added to the document.



State of South Carolina

Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

Programmatic Review Completed by:

6/2/14

Dexter Boyd, SOVA Field Auditor

Date

Reviewed by:

Richelle A. Copeland, Sr. Auditor

6/2/14

Date

Ethel Douglas Ford, CPM - Deputy Director

6/2/14

Date

Larry Barker, Ph.D. Director

6/2/14

Date