



State of South Carolina Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

June 7, 2013

Mr. Alan Watkins, County Administrator
PO Box 309
Bishopville, SC 29010

Dear Mr. Watkins:

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 Lee County Victim Assistance Program and a copy of the official report is attached for your review. Due to Proviso 89.61, SOVA is now legislatively mandated to conduct programmatic reviews and financial audits 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 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. Walter A. Bethune, III at (803)734-1900.

Sincerely,

A handwritten signature in black ink that reads "L. Barker".

Larry Barker, Ph.D.
Director

CC: Connie Brown
Sheriff Daniel Simon

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

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

June 30, 2011

**State Audit of Lee County
Municipal Court**

June 7, 2013

**90 Day Programmatic Review
and Financial Audit Follow-up**

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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
STRRF – State Treasurer’s Revenue Remittance Forms
CMS – Case Management System
SCJD – South Carolina Judicial Department

Introduction and Laws

PREFACE

This 90 Day Programmatic Review and Financial Audit was initiated as a result of the SC State Auditor's Office audit completed June 30, 2011. On March 12, 2013, the Director of SOVA issued a letter to the County Administrative Office and the Lee County Sheriff's Department informing them the State Office of Victim Assistance (SOVA) will conduct a 90 Day Programmatic Review and Financial Audit Follow up in regards to the State Auditor's office audit. The audit was conducted on April 17, 2013.

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 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

Proviso 89.61 authorizes SOVA to conduct a 90 Day Follow up audit which shall include both a programmatic review and financial audit of any entity or non-profit organization receiving victim assistance funding. This is 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. As noted, the State Auditor's Office conducted an audit of the Lee County Municipal Court on June 30, 2011. This report was received by SOVA on February 1, 2013.

This 90-Day Follow up Review for Lee County was based on the SC State Auditor's Office initial audit findings and recommendations on June 30, 2011 (See 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

No, Lee County did not correct all errors and recommendations issued by the SC State Auditor's Office. The county did not reimburse the Victim Assistance Fund for expenditures that were improperly charged and not adequately supported by source documentation. Therefore, any incomplete recommendations will be evaluated and incorporated into the 90 Day Follow up audit that is associated with Lee County's initial SOVA audit if warranted. Furthermore, it is recommended the County put all currently implemented policies and procedures in a written format.

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

A. Sentencing Defendants**Objective**

Did the Lee County Magistrate Court implement new procedures to ensure defendants are sentenced in accordance with state law as recommended in the State Auditor's audit dated June 30, 2011?

Conclusion

Yes, Lee County Magistrate Court has implemented procedures to ensure defendants are sentenced within the allowable minimum and maximum requirements according to the Judicial Bench Book. Each judge is required to have this book available while court is in session. The Judicial Bench Book can be found on the SC Judicial website with the most current information to assist judges regarding the sentencing guidelines as defendants are prosecuted in court.

Background

SC Code of Law, Section 56-1-460(A)(1)

South Carolina State Auditor's Office State Auditor's report of Lee County Magistrate Court in Bishopville, South Carolina dated June 30, 2011.

Municipal Association of South Carolina "Statewide Court Case Management System Presentation", SC Judicial Department

Discussion

During the review of the Lee County Magistrate Court State Auditor's report dated June 30, 2011, it was recommended that the Magistrate Court implement procedures to ensure defendants are sentenced in accordance with State law.

During their test of Magistrate Court collections and remittance, it was noted on one instance in which the magistrate did not sentence a defendant found guilty of driving under suspension (license not suspended for DUI) third offense in accordance with state law. The Chief Magistrate stated that the deficiency was the result of an oversight on the part of the Magistrate. The defendant was sentenced to fifteen days of jail time and this is not in accordance with state law.

Discussion Cont.

The Chief Magistrate was asked by SOVA if there were any policies and procedures implemented to ensure that this oversight does not occur again. At this time, SOVA was informed verbally that the office makes it imperative that all judges and office managers adhere to new policies and procedures as set forth via communications received from Court Administration.

During the audit, the Chief Magistrate stated Lee County had implemented the Case Management System (CMS) which has been very reliable in ensuring defendants are sentenced within the allowable minimum and maximum requirements. The Chief Magistrate was then asked if newly implemented policies and procedures to ensure defendants are sentenced properly were in written format. The auditor was informed that there were no written policies and procedures in place. The auditor provided technical assistance and explained that by establishing and maintaining written policies and procedures, it helps prevent sentencing mistakes as it relates to ensuring defendants are sentenced according to State laws. The auditor recommended the Chief Magistrate develop written policies and procedures to include but not limited to the following:

- Procedures for ensuring sentencing are in accordance with State Law
- Process for noting how often judges and management check the sentencing guidelines for updates?
- Process for continuing to use the CMS system
- Process for continuing to use the Judicial Bench Book

The Chief Magistrate also stated each judge is required to have the Judicial Bench Book available while in Court.

(Please refer to Recommendation A-1)

Recommendation(s)
and Comments

A-1

It is recommend the Magistrate's Office place all policies and procedures currently in place into a written format and share information with all necessary staff. It was also recommended that these policies and procedures are updated as needed. However, the objective has been complied with by Lee County.

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

B. Fees and Surcharges**Objective**

Did the Lee County Magistrate Court implement new procedures to ensure surcharges are properly assessed and collected in accordance with State law as recommended in the State Auditor's audit dated June 30, 2011?

Conclusion

Yes, Lee County Magistrate Court has implemented procedures to ensure surcharges are properly assessed and collected in accordance with State law by implementing the Case Management System (CMS). The CMS system ensures that all Fees and Surcharges are automatically calculated; therefore, all assessments and collections are in accordance with State law.

Background

SC Code of Law, Section 14-1-212(A)

South Carolina State Auditor's Office State Auditor's report of Lee County Magistrate Court in Bishopville, South Carolina dated June 30, 2011.

Discussion

During the follow up review of the Lee County Magistrate Court State Auditor's report dated June 30, 2011, it was recommended that the Magistrate Court implement procedures to ensure surcharges are properly assessed and collected in accordance with State law. During the State Auditor's test and review of Magistrate Court collections and remittance forms, it was noted on one instance where the Court did not assess and collect the \$25 law enforcement funding surcharge and the \$5 criminal justice academy surcharge on a fraudulent check case. In most cases, the charges are not assessed when a fine is not also assessed (no fine was assessed on this fraudulent check case); however, the South Carolina Court Administration Fee Memorandum dated June 24, 2010 requires the assessment and collection of these surcharges on fraudulent check cases. In the June 30, 2011 State audit, the Clerk of Magistrate stated the Magistrate did not impose the surcharges.

Discussion Cont.

During the SOVA 90 Day Follow up review conducted on April 17, 2013, the Chief Magistrate stated Lee County has implemented the CMS system which allows the judge to make a ruling in court and as the defendant pay the bond, the amount is put in the CMS system. The CMS system then calculates the percentage assessments, pullouts and surcharges required based on the type of offense. The CMS system has been very reliable with ensuring all fees and surcharges are automatically calculated and that assessments and collections are in accordance with State law. The CMS system provides a cost effective solution for case management and the payment process. This system has been implemented in all South Carolina Counties and a number of local Municipalities.

The Chief Magistrate was then asked if newly implemented policies and procedures to ensure surcharges are properly assessed and collected were in a written format. The auditor was informed that there were no written policies and procedures in place. The auditor provided technical assistance and explained that by establishing and maintaining written policies and procedures, the County prevents future calculated mistakes as it relates to ensuring surcharges are properly assessed and collected according to State Laws. The auditor then recommended that the Chief Magistrate develop a written policies and procedures to include but not limited to the following:

- Ensuring each Magistrate continues to use the CMS system in calculating the required assessments, pullouts and surcharges.

(Please refer to Recommendation B-1)

Recommendation(s) and Comments

B-1

It is recommend the Magistrate's Office place all policies and procedures currently in place into a written format and share information with all necessary staff. It was also recommended that these policies and procedures are updated as needed. However, the objective has been complied with by Lee County.

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

C. Monthly Reports**Objective**

Did the Lee County Magistrate Court implement new procedures to ensure the Clerk of Magistrate's Treasurer's report is submitted in accordance with State law as recommended in the State Auditor's audit dated June 30, 2011?

Conclusion

Yes, Lee County Magistrate Court has implemented procedures that allow the Clerk of Magistrate's Treasurer's report to be submitted to the County Treasurer in accordance with state law by ensuring the Clerk of Magistrate's Treasurer's report is submitted by the 10th of each month to the County Treasurer.

Background

SC Code of Law, Section 22-1-90

SC Code of Law, Section 14-1-207(B)

South Carolina State Auditor's Office State Auditor's report of Lee County Magistrate Court in Bishopville, South Carolina dated June 30, 2011.

Magistrate Court South Carolina Revenue Form dated February 2012 – February 2013

Discussion

During the review of the Lee County Magistrate Court State Auditor's report dated June 30, 2011, it was recommended that the Magistrate Court implement procedures to ensure the Clerk of Magistrate's Treasurer's report is submitted to the County Treasurer in compliance with State law. During their testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), they noted six instances where the Clerk of Magistrate's Office did not submit the Clerk of Magistrate's Treasurer's report to the County Treasurer in accordance with State law. The Clerk of Magistrate stated the Treasurer's reports were submitted late due to staff absences and training on the State's court accounting software.

Discussion Cont.

During the 90 Day Follow up, SOVA compared and reviewed reporting requirements as set by the SC Legislation. The reporting requirements for the Magistrate's Office, SC Code of Law, Section 22-1-90 states, "Every Magistrate shall, on the first Wednesday in each month or within ten days thereafter, make to the auditor and treasurer of his county a full and accurate statement of all moneys collected". The reporting requirement for the County Treasurer is SC Code of Law Section 14-1-207(B) which states "The County to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month reports form and in a manner prescribed by the State".

The Chief Magistrate stated that prior reporting errors were due to the Magistrate's staff absences and or trainings which resulted in the Clerk of Magistrate submitting the Revenue form late to the County Treasurer. This caused the County Treasurer to be non-compliant in submitting STRRF to the State Treasurer's Office in the timeframe required by state laws. By comparing these two laws, it shows there appears to be a conflict in the reporting required timeframe. This means it is important for the County Magistrate and Treasurer to communicate and develop internal policies and procedures that will allow both departments to remain compliant to all State law and regulations.

The County Magistrate has implemented procedures in which the Clerk of Magistrate's Revenue form is submitted to the County Treasurer by the 10th of each month. The Chief Magistrate also stated they will implement procedures to ensure a backup person is available to complete the reports due to other staff absences and or due to training. After reviewing the County monthly Revenue forms dated February 2012 – February 2013, it appears that submitting the Magistrate's Revenue form by the 10th of each month has allowed the County Treasurer to submit the Revenue form to the State Treasurer's Office by the 15th of each month as required by SC Code of Law, Section 14-1-207.

Discussion Cont.

In conclusion, the County Magistrate has implemented new procedures to ensure the Clerk of Magistrate's Treasurer's report is submitted to the County Treasurer in accordance with State laws along with having a backup person assigned to submit the Revenue forms in case the Magistrate is not available. However, these procedures are not in written format. SOVA recommended the County put these procedures in writing because it will help prevent future noncompliance concerns in submitting reports to the State Treasurer in a timely manner. It also improves consistency and quality of work.

(Please refer to Recommendation C-1)

Recommendation(s)
and Comments

C-1

It is recommended the Magistrate's Office prepare all policies and procedures currently in place into a written format and share information with all necessary staff. It is also recommended that these policies and procedures are updated as needed. However, the objective has been complied with by Lee County.

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

D. Timely Submissions**Objective**

Did the Lee County Treasurer implement new procedures to ensure the State Treasurer's Revenue Remittance Forms are submitted by the fifteenth day of each month in compliance with State Laws as noted in the State Auditor's report dated June 30, 2011?

Conclusion

Yes, the Lee County Treasurer has implemented procedures to ensure the State Revenue Remittance Forms are submitted by the 15th day of each month in accordance with State law by working with the Chief Magistrate to develop internal policies that would ensure the Clerk of Magistrate's Treasurer's reports are submitted to the County Treasurer by the 10th day of each month which provides the Treasurer's Office time to prepare and send the STRRF to the State Treasurer's Office by the 15th day of the month.

Background

SC Code of Law, Section 14-1-207(B)

South Carolina State Auditor's Office State Auditor's report of Lee County Magistrate Court in Bishopville, South Carolina dated June 30, 2011.

Magistrate Court South Carolina Revenue Form dated February 2012 – February 2013

Discussion

During the review of the Lee County Magistrate Court State Auditor's report dated June 30, 2011, it was recommended that the County implement procedures to ensure the STRRF are submitted by the fifteenth day of each month in compliance with State law. During their testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), they noted on twelve instances where the STRRF were not submitted to the State Treasurer by the fifteenth day of each month as required by State Law. All forms were submitted approximately one month late.

Discussion Cont.

The County Treasurer stated the STRRF were submitted late because the Magistrate Court submitted its monthly Revenue forms late to the County Treasurer.

During the 90-Day Follow up, SOVA requested copies of all State Treasurer's Revenue Remittance Forms submitted February 2012 – February 2013 from the County Treasurer. According to the County Magistrate, Revenue forms are submitted to the County Treasurer's Office by the 10th of each month to allow enough time for the County Treasurer to submit the State Treasurer's Revenue Remittance Forms by the 15th day of each. A review of the State Treasurer's Revenue Remittance Forms submitted by the County showed the changes made have improved the reporting process.

During the State 90 Day Follow up review conducted on April 17, 2013, the County Treasurer was not in attendance but the Deputy Treasurer was in attendance. However, the County Treasurer was contacted via phone while the audit was being prepared and asked if he was aware of the Magistrate Court's newly implemented procedure(s) to ensure Revenue forms are submitted by the 10th day of each month to the County Treasurer. The County Treasurer stated that he was aware of the newly implemented procedure(s) and the procedure(s) have been very beneficial in getting reports submitted in accordance with State Laws. The County Treasurer also stated that if unable to complete the required reports, the Deputy Treasurer is the backup to ensure the funds are submitted.

The auditor asked if newly implemented procedures for ensuring the STRRF are submitted by the fifteenth day of each month was in written format? The County Treasurer confirmed they were not. The auditor then provided technical assistance and explained that by establishing and maintaining written policies and procedures the County will help prevent future problems that may arise as it relates to submitting STRRF to the State in a timely manner.

(Please refer to Recommendation D-1)

Recommendation(s)
and Comments

D-1

The recommendation at this time has been complied with; however, SOVA further recommends the County Treasurer's Office put all current policies and procedures into a written format and ensure this information is shared with all necessary staff. The County is to ensure all policies and procedures are updated on an as needed basis.

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

E. Clerical Errors**Objective**

Did the Lee County Treasurer implement new procedures to ensure all court collections are properly reported to the State Treasurer in accordance with State Law as recommended in the State Auditor's Audit dated June 30, 2011? Also, did the County submit an amended STRRF to correct the reporting errors?

Conclusion

Although the County Treasurer worked with the County Magistrate to implement new procedures to ensure all court collections are properly reported to the State Treasurer Office, the County Treasurer did not submit amended STRRF to the State Treasurer's Office prior to SOVA conducting the 90 Day Follow up review on April 17, 2013. However, during the course of preparing this report, the County submitted documentation showing the amended STRRF submission on May 8, 2013. By submitting the amended STRRF to the State Treasurer's Office, the County is now in compliant with recommendations as outlined in the State Auditor's audit dated June 30, 2011.

Background

SC Code of Law, Section 14-1-207(B)

South Carolina State Auditor's Office State Auditor's Report of Lee County Magistrate Court in Bishopville, South Carolina dated June 30, 2011.

Discussion

During the review of the Lee County Magistrate Court State Auditor's report dated June 30, 2011, it was recommended the County Treasurer implement procedures to ensure all court collections are properly reported to the State Treasurer in accordance with State law. It was also recommended the County Treasurer submit an amended STRRF to correct the reporting errors.

Discussion Cont.

As the State Auditor's Office tested the County's STRRF, they noted on one instance where the amounts reported on Line J – Magistrate Filing Assessment \$25 and Line K – Magistrate Filing Assessment \$10 did not coincide with the Clerk of Magistrate's Revenue form.

They also noted on two instances where the DUI Breathalyzer Fee was reported on Line VA – DUI/DUAC Breathalyzer Test Conviction Fee to the STRRF but was reported on Line V – General Sessions DUI SLED Pullout.

During the State 90 Day Follow up review conducted on April 17, 2013, the County Treasurer was not in attendance but the Deputy Treasurer was in attendance and was questioned about the discrepancy. However following the site visit, SOVA contacted the County Treasurer to conduct a phone interview. During the interview, SOVA explained the Revenue Remittance Forms requested and submitted from the County Treasurer did not show the amended reporting errors as recommended in the State Auditor's report dated June 30, 2011.

During the interview, the County Treasurer stated the errors were corrected in the County's General Ledger but the STRRF were not remitted to the State Treasurer's Office. The County Treasurer admitted that the errors were his fault as he inadvertently revised items J & K, VA & V on the initial STRRF. However, according to the County Treasurer, the State Treasurer's Office received all funds they were entitled. In a follow up conversation, the County Treasurer stated the County Administrator did make the CPA firm aware of the clerical errors.

The auditor asked the Deputy Treasurer during the audit what implemented procedures were in place to ensure all court collections were recorded properly. The Deputy Treasurer stated she was unsure. She also stated she was not aware of the amendment but stated she would follow up with the County Treasurer to ensure all court collections are properly reported to the State Treasurer's Office. In addition, she was asked if any procedures were in written format. The auditor was informed they were not in written format. At this time, the auditor explained that having written policies and procedures will help prevent clerical errors in the future.

Discussion Cont.

As the audit was being prepared, SOVA contacted the State Treasurer's Office on May 2, 2013 to get clarity on the process for correcting submitted STRRF clerical errors. The State Treasurer's Office informed SOVA that any errors made whether there is an amount due or not should be reported to the State Treasurer's Office. After consulting with the State Treasurer's Office, SOVA explained this information to the County Treasurer on May, 6, 2013 and requested any documentation showing the State Treasurer's Office had been notified of the errors made on the STRRF and of corrections he made. The County Treasurer stated that no amended documentation was submitted to the State Treasurer's Office showing the corrections. However, on May 8, 2013, SOVA received a fax from the County Treasurer showing the corrected reporting errors that had been submitted to the State Treasurer's Office since the last conversation on May, 6, 2013. Therefore, this objective has been complied with by Lee County.

(Please refer to Recommendation E-1)

Recommendation(s)
and Comments

E-1

It is recommend the Magistrate's Office prepare all policies and procedures currently in place into a written format and share information with all necessary staff. It was also recommended that these policies and procedures are updated as needed. However, the objective has been complied with by Lee County.

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

F. Unallowable Expenditures**Objective**

Did Lee County reimburse the Victim Assistance Fund for expenditures that were improperly charged and not adequately supported by source documentation? Also, did the County establish and implement policies and procedures to ensure Victim Assistance Revenue is used only for expenditures in accordance with State law as recommended in the State Auditor's audit dated June 30, 2011?

Conclusion

No, the County did not reimburse the Victim Assistance Fund for the unallowable expenditures that were improperly charged and inadequately supported by source documentation. However, in an effort to assist the County in becoming compliant, this recommendation will be included in the SOVA initial audit report. This will allow the County to have an additional 90 days from the SOVA initial audit report to become compliant in reimbursing the funds. However, they have established and implemented new policies and procedures to ensure the Victim Assistance Revenue is expended in accordance with State law.

Background

SC Code of Law, Section 14-1-207(D)

South Carolina State Auditor's Office Report of Lee County Magistrate Court in Bishopville, South Carolina dated June 30, 2011.

Discussion

During the review of the Lee County Magistrate Court State Auditor's report dated June 30, 2011, it was recommended the County reimburse the Victim Assistance Funds for the expenditures that were improperly charged and inadequately supported by source documentation. It was also recommended the County establish and implement policies and procedures to ensure Victim Assistance Revenue is used only for expenditures in accordance with State law.

Discussion Cont.

During their testing of the Victim Assistance expenditures, they noted the County charged the following to the Victim Assistance Funds, which was deemed to be unallowable: (1) \$4.74 to Kaeser & Blair and \$5.77 to Blake & Ford, Inc. for late payment finance charges; (2) \$203.40 to America's Best Value Inn for victim's temporary housing; and (3) \$216.00 to Blake & Ford, Inc. for Konica Minolta printer cartridge, which they have learned was not compatible with the victim advocate's printer. It was also noted the County did not maintain adequate documentation to support the following expenditures charged to the Victim Assistance Funds: (1) \$222.98 to the former Victim Advocate; (2) \$280.00 for housing assistance; and (3) \$141.89 to Verizon Wireless for cellular phone service. The County's current victim advocate stated the unallowable expenditures were an oversight and the previous advocate did not always maintain adequate documentation for expenditures from the Victim Assistance Funds.

During the State 90 Day Follow up review conducted on April 17, 2013, SOVA interviewed the Finance Director and asked about the unallowable expenditures from the Victim Assistance Fund. The Finance Director stated she was not aware of any reimbursements for unallowable expenditures having been placed back into the Victim Assistance Fund. Therefore, the County did not reimburse the Victim Assistance Fund for the unallowable expenditures in the amount of \$1,074.48 and has not complied with this recommendation. In an effort to assist the County in becoming compliant, this recommendation will be included in the SOVA initial audit report. This affords the County with an additional 90 days from the SOVA initial audit report to become compliant.

At this time, SOVA asked if there were any implemented policies and procedure to ensure the Victim Assistance Revenue is used for expenditures in accordance with State law. County Officials stated they have implemented new policies and procedures that allows only the Finance Office to write all checks for the Victim Assistance Funds after the request for funds has gone through an established process and signed off on.

Discussion Cont.

The victim advocate no longer has the capability to write checks from the fund and procedures have been put in place to ensure all fund purchases requested are reviewed and approved by the Sheriff and Finance Director prior to expending any funds. The auditor was informed the policy and procedures were not in written format.

(Please refer to Recommendation F-1)

Recommendation(s)
and Comments

F-1

It is recommended that the Finance Director reimburse the Victim Assistance Fund for unallowable expenditures in the amount of \$1,074.48. This recommendation will be followed up on in the SOVA initial audit of Lee County.

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 89.61
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

All recommendations were not complied with during this 90 Day Follow up review of the State Auditor's Office report dated June 30, 2011. Therefore, all incomplete recommendations will be incorporated into the SOVA initial audit report. Once the SOVA Programmatic Review and Financial Audit of the Lee County Victim Assistance FFA Funds is completed, the County will be given an additional 90 days to correct all errors found in this report.

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 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. “

SOVA completed the 90-Day Follow-up review on April 17, 2013.

No, all errors were not rectified within the 90 day timeframe specified as required for this 90 Day Follow up review.

There are further recommendations that will be followed up on in the SOVA Programmatic Review and Financial Audit of the Lee County Victim Assistance FFA Funds Report.

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

Appendix(s)

Appendix A

Lee County Magistrate Court State Auditor's Report dated June 30, 2011.

Appendix B

Lee County amended STRRF received from the County Treasurer on May 8, 2013.

Appendix A

**LEE COUNTY MAGISTRATE COURT
BISHOPVILLE, SOUTH CAROLINA**

STATE AUDITOR'S REPORT

JUNE 30, 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

October 7, 2011

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

The Honorable George R. Gibson, Chief Magistrate
Lee County Magistrate Court
Bishopville, South Carolina

The Honorable H. Wayne Capell, Treasurer
Lee County
Bishopville, South Carolina

We have performed the procedures described below, which were agreed to by the Lee County Chief Magistrate and management of Lee County, solely to assist you in evaluating the performance of the Lee County Magistrate Court for the fiscal year ended June 30, 2011, in the areas addressed. The Lee County and the Lee County Magistrate 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 Magistrate**

- We gained an understanding of the policies and procedures established by the Clerk of Magistrate to ensure proper accounting for all fines, fees, assessments, surcharges, forfeitures, escheatments, or other monetary penalties.
- We obtained the Lee County Magistrate Court Case Filed Report for all cases for the fiscal year ended June 30, 2011 from the Clerk of Magistrates. We randomly selected twenty-five cases from the report 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 that 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.

The Honorable Nikki R. Haley, Governor
and
The Honorable George R. Gibson, Chief Magistrate
The Honorable H. Wayne Capell, Treasurer
Lee County
October 7, 2011

- We tested the Clerk of Magistrate's Treasurer Reports to determine that the court generated monies were remitted in a timely manner to the County Treasurer in accordance with State law.

Our findings as a result of these procedures are presented in Adherence to Fine Guidelines, Assessment and Collection of Surcharges and Timely Submission of Clerk of Magistrate's Treasurer Report 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 for the fiscal year ended June 30, 2011. We agreed the line item amounts reported on the State Treasurer's Revenue Remittance Forms to the Clerk of Magistrate's Treasurer 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. We also determined if the supplemental schedule of fines and assessments contained all required elements in accordance with State law.

Our findings as a result of these procedures are presented in Timely Submission of State Treasurer's Revenue Remittance Form and Accurate Reporting 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 July 2010 bank statement for the Lee County Victims Advocacy Fund 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 finding as a result of these procedures is presented in Accounting for Victim Assistance Funds in the Accountant's Comments section of this report.

The Honorable Nikki R. Haley, Governor
and
The Honorable George R. Gibson, Chief Magistrate
The Honorable H. Wayne Capell, Treasurer
Lee County
October 7, 2011

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, 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.

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 Lee County Council, Lee County Chief Magistrate, Lee County Clerk of Magistrate, Lee 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.

ADHERENCE TO FINE GUIDELINES

During our test of Magistrate Court collections and remittances, we noted one instance in which the magistrate did not sentence a defendant who was found guilty of driving under suspension, license not suspended for DUI, third offense, in accordance with State law. The defendant was sentenced to fifteen days jail time.

The Chief Magistrate stated that the deficiency was the result of an oversight on the part of the magistrate.

Section 56-1-460(A)(1) of the 1976 South Carolina Code of Laws, as amended, states, "Except as provided in subitem (2), a person who drives a motor vehicle on any public highway of this State when his license to drive is canceled, suspended or revoked must, upon conviction, be punished as follows: (3) for a third and subsequent offense, fined one thousand dollars and imprisoned for not less than ninety days nor more than six months, no portion of which may be suspended by the trial judge."

We recommend the Magistrate Court implement procedures to ensure defendants are sentenced in accordance with State law.

ASSESSMENT AND COLLECTION OF SURCHARGES

Conviction Surcharge

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

The Clerk of Magistrate stated the magistrate failed to impose the 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."

Law Enforcement Funding and Criminal Justice Academy Surcharges

During our test of Magistrate court collections and remittances, we noted one instance where the Court did not assess and collect the \$25 law enforcement funding surcharge and the \$5 criminal justice academy surcharge on a fraudulent check case. In most cases, these surcharges are not assessed when a fine is not also assessed (no fine was assessed on this fraudulent check case); however, the South Carolina Court Administration Fee Memorandum dated June 24, 2010, requires the assessment and collection of these surcharges on fraudulent check cases.

The Clerk of Magistrate stated the magistrate did not impose the surcharges.

Section 14-1-212(A) 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 fines, forfeitures, or other monetary penalties imposed in the general sessions court or in magistrates or municipal court of misdemeanor traffic offenses or for nontraffic violations.” Also, Proviso 90.5 of the 2010-2011 Appropriations Act states, “In addition to all other assessments and surcharges, during the current fiscal year, a five dollar surcharge to fund training at the South Carolina Criminal Justice Academy is also levied on all fines, forfeitures, escheatments, or other monetary penalties imposed in the general sessions court or in magistrates’ or municipal court for misdemeanor traffic offenses or for nontraffic violations.”

Recommendation

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

TIMELY SUBMISSION OF CLERK OF MAGISTRATE'S TREASURER REPORT

During our testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), we noted six instances where the Clerk of Magistrate's Office did not submit the Clerk of Magistrate's Treasurer Report to the County Treasurer in accordance with State law.

The Clerk of Magistrate stated the treasurer reports were submitted late due to staff absences and training on the state's court accounting software.

Section 22-1-90 of the 1976 South Carolina Code of Laws, as amended, states, "Every magistrate shall, on the first Wednesday in each month or within ten days thereafter, make to the auditor and treasurer of his county a full and accurate statement of all moneys collected."

We recommend the Magistrate Court implement procedures to ensure the Clerk of Magistrate's Treasurer Report is submitted to the County Treasurer in compliance with State law.

TIMELY SUBMISSION OF STATE TREASURER'S REVENUE REMITTANCE FORM

During our testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), we noted twelve instances where the STRRF were not submitted to the State Treasurer by the fifteenth day of the month as required by State law. All forms were submitted approximately one month late.

The County Treasurer stated the STRRF were submitted late because the Magistrate Court submitted its monthly remittance reports late to the County Treasurer.

Section 14-1-207(B) of the 1976 South Carolina Code of Laws, as amended, requires the County 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 County implement procedures to ensure the STRRF are submitted by the fifteenth day of each month in compliance with State law.

ACCURATE REPORTING

During our testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), we noted one instance where the amounts reported on Line J – Magistrate Filing Assessment \$25 and Line K – Magistrate Filing Assessment \$10 did not agree to the Clerk of Magistrate's Treasurer Report. We also noted two instances where the DUI Breathalyzer Fee was not reported on Line VA – DUI/DUAC Breathalyzer Test Conviction Fee of the STRRF but was reported on Line V – General Sessions DUI SLED Pullout.

The County Treasurer stated the amounts were reported incorrectly due to clerical errors.

Section 14-1-207(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."

We recommend the County Treasurer implement procedures to ensure all court collections are properly reported to the State Treasurer in accordance with State law. We also recommend the County submit an amended STRRF to correct the reporting errors.

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) \$4.74 to Kaeser & Blair and \$5.77 to Blake & Ford, Inc. for late payment finance charges; (2) \$203.40

to America's Best Value Inn for a victim's temporary housing; and (3) \$216.00 to Blake & Ford, Inc. for a Konica Minolta printer cartridge, which we learned was not compatible with the Victim Advocate's printer.

We also noted the County did not maintain adequate documentation to support the following expenditures charged to victim assistance funds: (1) \$222.98 to Angela Ruth, former Victim Advocate; (2) \$280.00 to Charles Lacy for housing assistance; and (3) \$141.89 to Verizon Wireless for cellular phone service.

The County's current Victim Advocate stated the unallowable charges were a result of oversight and that the County's former Victim Advocate did not always maintain adequate documentation for expenditures charged to victim assistance funds.

South Carolina Code of Laws, Section 14-1-207(D), 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, South Carolina Court Administration Memorandum, Attachment L, effective June 2010, 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/or not adequately supported by source documentation. We also recommend the County establish and implement policies and procedures to ensure victim assistance revenue is used only for expenditures in accordance with State law.

COUNTY'S RESPONSE

JUDICIAL CENTER
OFFICE OF MAGISTRATE
115 GREGG STREET
POST OFFICE BOX 2
BISHOPVILLE, SOUTH CAROLINA 29010
803-484-6463

CIVIL CLERK:
JACQUELINE M. JOSEY

December 9, 2011

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

Dear Mr. Gilbert:

I am authorizing the release of the Lee County Magistrate Court State Auditor's Report ending June 30, 2011.

Below are the Court's responses to the Preliminary Draft State Auditor's Report and the four findings reported in the Auditor's comment section.

1. ADHERENCE TO FINE GUIDELINES

During the test of Magistrate Court collections and remittance, we noted one instance in which the magistrate did not sentence a defendant who was found guilty of driving under suspension, license not suspended for DUI, third offense, in accordance with State law. The defendant was sentenced to fifteen days jail time.

The Chief Magistrate stated that the deficiency was the result of an oversight on the part of the magistrate.

RESPONSE: The Court still agrees with our initial response in the draft audit report and has implement procedures with judges.

2. ASSESSMENT AND COLLECTION OF SURCHARGES

Conviction Surcharge

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

The Clerk of Magistrate stated the magistrate failed to impose the surcharge.

RESPONSE: The Court still agrees with our initial response in the draft audit report and is now following the State recommendation to properly assess and collect fines.

3. LAW ENFORCEMENT FUNDING AND CRIMINAL JUSTICE ACADEMY SURCHARGES

During the test of Magistrate court collections and remittances, we noted one instance where the Court did not assess and collect the \$25 law enforcement funding surcharge and the \$5 criminal justice academy surcharge on the fraudulent check case. In most cases, these surcharges are not assessed when a fine is not also assessed (no fine was assessed on this fraudulent check case); however, the South Carolina Administration Fee Memorandum dated June 24, 2010, requires the assessment and collection of these surcharges on fraudulent check cases.

The Clerk of Magistrate stated the magistrate did not impose the surcharges.

RESPONSE: The Court still agrees with our initial response in the draft audit report and is now following the State recommendation to properly assess and collect fines.

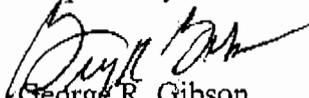
4. TIMELY SUBMISSION OF CLERK OF MAGISTRATE'S TREASURER REPORT

During testing of the County's State Treasurer's Revenue Remittance Forms (STRRF), we noted six instances where the Clerk of Magistrate's Office did not submit the Clerk of Magistrate's Treasurer Report to the County Treasurer in accordance with State law.

The Clerk of Magistrate stated the treasurer reports were submitted late due to staff absences and training on the state's court accounting software.

RESPONSE: The Court still agrees with our initial response in the draft report. We the Court are now submitting the report in a timely matter.

Respectfully submitted,


George R. Gibson
Chief Magistrate

5 copies of this document were published at an estimated printing cost of \$1.49 each, and a total printing cost of \$7.45. Section 1-11-125 of the South Carolina Code of Laws, as amended requires this information on printing costs be added to the document.

Appendix B



LEE COUNTY TREASURER
H. WAYNE CAPELL

P.O. BOX 428
BISHOPVILLE, SOUTH CAROLINA 29010
PHONE: (803) 484-5341 EXT. 325
FAX: (803) 484-6512 E-MAIL: WCAPELL@LEECOUNTYSC.ORG

May 8, 2013

RECEIVED
MAY 08 2013
SOVA AUDITING

Mr. Walter Bethune
SC State Office of Victim's Assistance

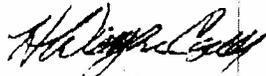
Re: Corrections to SC Revenue Remittance Forms

Attached you will find three corrections that we submitted to the Mr. Marty Woods at SC State Treasurer's office on May 8, 2013. These were done to correct the errors that were discovered and noted on the SC State Auditor's report dated June 30, 2011.

We apologize for this not being done, however, when we received the findings from Richard Zeigler, Court Audit Supervisor, we did not see in his findings that these corrections needed to be resubmitted to the State. When we receive the SC State Auditor's Report dated June 30, 2011, we missed the notation as well.

Should you have any questions, please feel free to contact me regarding this.

Very truly yours,


H. Wayne Capell
Lee County Treasurer

Curtis M. Loftis, Jr. State Treasurer Post Office Box 11778: Columbia, SC 29211 - 1778
Phone (803) 734 - 2657 Fax (803) 734 - 2161

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM (Revised 08/05/2011)
 County Name LEE (CORRECTED ENTRIES) County Code 031 Date Submitted 5-8-2013
 Collection for the Period from (Month/Year) 10-2010 to (Month/Year) 10-2013

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

LINE	FINE, FEES, AND FILING/ASSESSMENT	%	CODE	DUE STATE TREASURER	LINE
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30		A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$20 Per License	100%	20-1-375		C
D	Bond Estreatment	25%	17-15-260		D
E	Circuit/Family Motion Fee - \$25 Per Motion	100%	8-21-320		E
F	Family/Alimony/Child Support Fee	44%	14-1-203		F
G	Circuit/Family Fines, Fees and Other Revenue	44%	14-1-205		G
H	Circuit/Family Filing Fee - \$100 Per Filing - Section 8-21-310 (1)(a)	56%	14-1-204(A)		H
I	Circuit/Family Filing Fee - \$50 Filing Fee Increase	100%	14-1-204(B)(1)		I
J	Magistrate Filing Assessment - \$25	100%	22-3-330	225.00	J
K	Magistrate Filing Assessment - \$10	100%	22-3-330	610.00	K
KA	General Sessions Conditional Discharge Fee - \$350 (Effective 06-02-2010)	100%	44-53-450(C)		KA
KB	Magistrate Conditional Discharge Fee - \$150 (Effective 06-02-2010)	100%	44-53-450(C)		KB
DUI/DUS/BUI - ASSESSMENTS/SURCHARGES/PULLOUT					
L	Boating Under The Influence (BUI)	100%	50-21-114		L
M	General Session DUS DPS Pullout - \$100	100%	56-1-460		M
N	Magistrate DUS DPS Pullout - \$100	100%	56-1-460		N
O	General Session DUI Assessment- \$12 Per Case	100%	56-5-2995		O
P	Magistrate DUI Assessment- \$12 Per Case	100%	56-5-2995		P
Q	General Session DUI Surcharge - \$100 Per Case	100%	14-1-211		Q
R	Magistrate DUT Surcharge- \$100 Per Case	100%	14-1-211		R
S	General Session DUI DPS Pullout - \$100.00	100%	56-5-2940 & 2945		S
T	Magistrate DUI DPS Pullout - \$100	100%	56-5-2940		T
U	General Session DUI DPS Auto Fee - \$40 Per Auto	100%	56-5-2942 (J)		U
V	General Session DUI SLED Pullout - 3rd Offense \$200	100%	56-5-2940		V
VA	DUI/DUAC Breathalyzer Test Conviction Fee - SLED - \$25	100%	56-5-2950(E)		VA
SURCHARGES					
W	General Session Drug Surcharge - \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-20-2010)	100%	14-1-213(A)		W
X	Magistrate Drug Surcharge- \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-02-2010)	100%	14-1-213(A)		X
Y	General Session Law Enforcement Surcharge - \$25 Per Case	100%	14-1-212(A)		Y
Z	Magistrate Law Enforcement Surcharge- \$25 Per Case	100%	14-1-212(A)		Z
ZA	General Session Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVIS0 90.5		ZA
ZB	Magistrate Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVIS0 90.5		ZB
OTHER ASSESSMENTS- STATE SHARE					
AA	General Session - 107.5%	64.65%	14-1-206		AA
BB	Magistrate - 107.5%	88.84%	14-1-207		BB
BC	Magistrate Traffic Education Program \$140 Application Fee	90.83%	17-22-350(B)		BC
CC	TOTAL REVENUE DUE TO STATE TREASURER				CC

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY. DO NOT REMIT THESE AMOUNTS TO THE STATE TREASURER

LINE	AMOUNTS RETAINED BY COUNTY FOR VICTIM SERVICES	%	CODE	RETAINED BY COUNTY	LINE
DD	Assessments - General Session	35.35%	14-1-206		DD
EE	Assessments - Magistrate	11.16%	14-1-207		EE
FF	Surcharges - General Session	100%	14-1-211		FF
GG	Surcharges - Magistrate	100%	14-1-211		GG
GH	Other Assessments - Magistrate	9.17%	17-22-350(B)		GH
HH	TOTAL RETAINED FOR VICTIM SERVICES				HH

Comments: STATE RECEIVED CORRECT MONIES, LINE J & K AMOUNTS WERE REVERSED ON ORIGINAL REPORT

Contact Person: H. WAYNE CAPELL Telephone: 803-484-5341 x327 Fax: (803) 484-6512
 I, H. Wayne Capell, County Treasurer, certify that the foregoing information is true and accurate.

*Note: This report is required by law and must be filed monthly, on or before the 15th, by the COUNTY TREASURER, even if there are no Collections. Please explain significant fluctuations in revenue in the "comments" section.

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM (REVISED 02/17/2009) # 201 Chapter

City Name LEE

County Code 031

Date Submitted Faxed 11-5-2010

Collections for the Period from (Month/Year) 10 | 2010 to (Month/Year) 10 | 2010

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

Code	Description	Rate	Code	Amount	Code
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30	480.00	A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$20 Per License	100%	20-1-375	100.00	C
D	Bond Estreatment	25%	17-15-260		D
E	Circuit/Family Motion Fee - \$25 Per Motion	100%	8-21-320	125.00	E
F	Family/Alimony/Child Support Fee	44%	14-1-203	3,546.50	F
G	Circuit/Family Fines, Fees and Other Revenue	44%	14-1-205	54.30	G
H	Circuit/Family Filing Fee - \$100 Per Filing - Section 8-21-310 (11)(a)	56%	14-1-204	1,120.00	H
I	Circuit/Family Filing Fee - \$50 Filing Fee Increase	100%	PROVISO 90.3	1,000.00	I
J	Magistrate Filing Assessment - \$25	100%	PROVISO 89.73	610.00	J
K	Magistrate Filing Assessment - \$10	100%	PROVISO 89.73	225.00	K
L	Boating Under The Influence (BUI)	100%	50-21-114		L
M	General Session DUS DPS Pullout - \$100	100%	56-1-460		M
N	Magistrate DUS DPS Pullout - \$100	100%	56-1-460	314.20	N
O	General Session DUI Assessment- \$12 Per Case	100%	56-5-2995		O
P	Magistrate DUI Assessment- \$12 Per Case	100%	56-5-2995	24.00	P
Q	General Session DUI Surcharge - \$100 Per Case	100%	14-1-211		Q
R	Magistrate DUI Surcharge- \$100 Per Case	100%	14-1-211	126.76	R
S	General Session DUI DPS Pullout - \$100.00	100%	56-5-2940 & 2945		S
T	Magistrate DUI DPS Pullout - \$100	100%	56-5-2940	399.33	T
U	General Session DUI DPS Auto Fee - \$40 Per Auto	100%	56-5-2942 (J)		U
V	General Session DUI SLED Pullout - 3 rd Offense \$200	100%	56-5-2940		V
VA	DUI/DUAC Breathalyzer Test Conviction Fee - SLED - \$25	100%	56-5-2950(B)		VA
W	General Session Drug Surcharge - \$100 Per Case	100%	14-1-213		W
X	Magistrate Drug Surcharge- \$100 Per Case	100%	14-1-213	625.11	X
Y	General Session Law Enforcement Surcharge - \$25 Per Case	100%	PROVISO 90.2	96.42	Y
Z	Magistrate Law Enforcement Surcharge- \$25 Per Case	100%	PROVISO 90.2	11,065.12	Z
ZA	General Session Criminal Justice Academy \$5 Surcharge	100%	PROVISO 90.11	58.69	ZA
ZB	Magistrate Criminal Justice Academy \$5 Surcharge	100%	PROVISO 90.11	2,172.22	ZB
AA	General Session - 107.5%	64.65%	14-1-206		AA
BB	Magistrate - 107.5%	88.84%	14-1-207	23,595.01	BB
BC	Magistrate Traffic Education Program \$140 Application Fee	90.83%	17-22-350(B)		BC
				\$45,738.26	CC

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY. DO NOT REMIT THESE AMOUNTS TO THE STATE TREASURER.

Code	Description	Rate	Code	Amount	Code
DD	Assessments - General Session	35.35%	14-1-206	29.51	DD
EE	Assessments - Magistrate	11.16%	14-1-207	2,878.95	EE
FF	Surcharges - General Session	100%	14-1-211	68.74	FF
GG	Surcharges - Magistrate	100%	14-1-211	979.4	GG
GH	Other Assessments - Magistrate	9.17%	17-22-350(B)		GH
				\$3,956.01	HH

Comments: To be disbursed 11-15-2010 Email Address: wcapell@lee-county-sc.org

Contact Person: H. WAANE CAPELL Telephone: 484-5341 ext 327 Fax: (803) 484-6512

Note: This report is required by law and must be filed monthly, on or before the 15th, by the COUNTY TREASURER, even if there are no collections. Please explain any significant fluctuations in revenue in the "comments" section.

Curtis M. Loftis, Jr. State Treasurer Post Office Box 11778: Columbia, SC 29211 - 1778
 Phone (803) 734 - 2657 Fax (803) 734 - 2161

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM (Revised 08/05/2011)
 County Name LEE (CORRECTED ENTRY) County Code 031 Date Submitted 5-8-2013
 Collection for the Period form (Month/Year) 03-2011 to (Month/Year) 03-2011

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

LINE	FINE, FEES, AND FILING/ASSESSMENT	%	CODE	DUE STATE TREASURER	LINE
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30		A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$20 Per License	100%	20-1-373		C
D	Bond Estreatment	25%	17-13-260		D
E	Circuit/Family Motion Fee - \$25 Per Motion	100%	8-21-320		E
F	Family/Alimony/Child Support Fee	44%	14-1-203		F
G	Circuit/Family Fines, Fees and Other Revenue	44%	14-1-205		G
H	Circuit/Family Filing Fee - \$100 Per Filing - Section 8-21-310 (11)(a)	56%	14-1-204(A)		H
I	Circuit/Family Filing Fee - \$50 Filing Fee Increase	100%	14-1-204(B)(1)		I
J	Magistrate Filing Assessment - \$25	100%	22-3-330		J
K	Magistrate Filing Assessment - \$10	100%	22-3-330		K
KA	General Sessions Conditional Discharge Fee - \$350 (Effective 06-02-2010)	100%	44-53-450(C)		KA
KB	Magistrate Conditional Discharge Fee - \$150 (Effective 06-02-2010)	100%	44-53-450(C)		KB
DUI/DUS/BUT - ASSESSMENTS/SURCHARGES/PULLOUT					
L	Boating Under The Influence (BUI)	100%	30-21-114		L
M	General Session DUS DPS Pullout - \$100	100%	56-1-460		M
N	Magistrate DUS DPS Pullout - \$100	100%	56-1-460		N
O	General Session DUI Assessment- \$12 Per Case	100%	56-5-2995		O
P	Magistrate DUI Assessment- \$12 Per Case	100%	56-5-2995		P
Q	General Session DUI Surcharge - \$100 Per Case	100%	14-1-211		Q
R	Magistrate DUI Surcharge- \$100 Per Case	100%	14-1-211		R
S	General Session DUI DPS Pullout - \$100.00	100%	56-5-2940 & 2945		S
T	Magistrate DUI DPS Pullout - \$100	100%	56-5-2940		T
U	General Session DUI DPS Auto Fee - \$40 Per Auto	100%	56-5-2942 (J)		U
V	General Session DUI SLED Pullout - 3 rd Offense \$200	100%	56-5-2940		V
VA	DUI/DUAC Breathalyzer Test Conviction Fee - SLED - \$25	100%	56-5-2950(B)	85.50	VA
SURCHARGES					
W	General Session Drug Surcharge - \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-20-2010)	100%	14-1-213(A)		W
X	Magistrate Drug Surcharge- \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-02-2010)	100%	14-1-213(A)		X
Y	General Session Law Enforcement Surcharge - \$25 Per Case	100%	14-1-212(A)		Y
Z	Magistrate Law Enforcement Surcharge- \$25 Per Case	100%	14-1-212(A)		Z
ZA	General Session Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVISIO 90.3		ZA
ZB	Magistrate Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVISIO 90.3		ZB
OTHER ASSESSMENTS- STATE SHARE					
AA	General Session - 107.5%	64.65%	14-1-206		AA
BB	Magistrate - 107.5%	88.84%	14-1-207		BB
BC	Magistrate Traffic Education Program \$140 Application Fee	90.83%	17-22-350(B)		BC
CC	TOTAL REVENUE DUE TO STATE TREASURER				CC

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY. DO NOT REMIT THESE AMOUNTS TO THE STATE TREASURER

LINE	AMOUNTS RETAINED BY COUNTY FOR VICTIM SERVICES	%	CODE	RETAINED BY COUNTY	LINE
DD	Assessments - General Session	35.35%	14-1-206		DD
EE	Assessments - Magistrate	11.16%	14-1-207		EE
FF	Surcharges - General Session	100%	14-1-211		FF
GG	Surcharges - Magistrate	100%	14-1-211		GG
GH	Other Assessments - Magistrate	9.17%	17-22-350(B)		GH
HH	TOTAL RETAINED FOR VICTIM SERVICES				HH

Comments: STATE RECEIVED CORRECT MONIES. ORIGINAL REPORT WAS SHOWN ON LINE U, SHOULD HAVE BEEN VA

Contact Person: AWagner Telephone: 803-484-5341 x327 Fax: 803-484-6512

I, AWagner, County Treasurer, certify that the foregoing information is true and accurate.

*Note: This report is required by law and must be filed monthly, on or before the 15th, by the COUNTY TREASURER, even if there are no Collections. Please explain significant fluctuations in revenue in the "comments" section.

Curtis M. Loftis, Jr. State Treasurer Post Office Box 11778: Columbia, SC 29211 - 1778
 Phone (803) 734 - 2657 Fax (803) 734 - 2161

202 *[Handwritten]*
 FAXED

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM (Revised 01/12/2011)

Name LEE County Code 031 Date Submitted 4-7-2011

Period for the Period form (Month/Year) 03-2011 to (Month/Year) 03-2011

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

LINE	FINE, FEES, AND FILING/ASSESSMENT	%	CODE	DUE STATE TREASURER	LINE
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30	# 280.00	A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$20 Per License	100%	20-1-375	280.00	C
D	Bond Estreatment	25%	17-15-260		D
E	Circuit/Family Motion Fee - \$25 Per Motion	100%	8-21-320	1,825.00	E
F	Family/Alimony/Child Support Fee	44%	14-1-203	4,146.30	F
G	Circuit/Family Fines, Fees and Other Revenue	44%	14-1-205		G
H	Circuit/Family Filing Fee - \$100 Per Filing - Section 8-21-310 (1)(a)	56%	14-1-204(A)	4,536.00	H
I	Circuit/Family Filing Fee - \$50 Filing Fee Increase	100%	14-1-204(B)(1)	4,050.00	I
J	Magistrate Filing Assessment - \$25	100%	22-3-330	200.00	J
K	Magistrate Filing Assessment - \$10	100%	22-3-330	660.00	K
KA	General Sessions Conditional Discharge Fee - \$150 (Effective 06-02-2010)	100%	44-53-450(C)		KA
KB	Magistrate Conditional Discharge Fee - \$150 (Effective 06-02-2010)	100%	44-53-450(C)		KB
DUI/DUS/BUI - ASSESSMENTS/SURCHARGES/PULLOUT					
L	Boating Under The Influence (BUI)	100%	50-21-114		L
M	General Session DUS DPS Pullout - \$100	100%	56-1-460		M
N	Magistrate DUS DPS Pullout - \$100	100%	56-1-460	1,479.37	N
O	General Session DUI Assessment- \$12 Per Case	100%	56-5-2995		O
P	Magistrate DUI Assessment- \$12 Per Case	100%	56-5-2995	75.03	P
Q	General Session DUI Surcharge - \$100 Per Case	100%	14-1-211	64.39	Q
R	Magistrate DUI Surcharge- \$100 Per Case	100%	14-1-211	10.55	R
S	General Session DUI DPS Pullout - \$100.00	100%	56-5-2940 & 2945		S
T	Magistrate DUI DPS Pullout - \$100	100%	56-5-2940	171.01	T
U	General Session DUI DPS Auto Fee- \$40 Per Auto	100%	56-5-2942 (J)		U
V	General Session DUI SLED Pullout - 1 st Offense \$200	100%	56-5-2940	85.50	V
VA	DUI/DUAC Breathalyzer Test Conviction Fee - SLED - \$25	100%	56-5-2950(E)		VA
SURCHARGES					
W	General Session Drug Surcharge - \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-20-2010)	100%	14-1-213(A)		W
X	Magistrate Drug Surcharge- \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-02-2010)	100%	14-1-213(A)	1,763.22	X
Y	General Session Law Enforcement Surcharge - \$25 Per Case	100%	14-1-212(A)	87.60	Y
Z	Magistrate Law Enforcement Surcharge- \$25 Per Case	100%	14-1-212(A)	13,934.56	Z
ZA	General Session Criminal Justice Academy \$5 Surcharge	100%	FY11 PROVIS0 90.5	20.00	ZA
ZB	Magistrate Criminal Justice Academy \$5 Surcharge	100%	FY11 PROVIS0 90.5	2,909.71	ZB
OTHER ASSESSMENTS- STATE SHARE					
AA	General Session - 107.5%	64.65%	14-1-206	139.00	AA
BB	Magistrate - 107.5%	88.84%	14-1-207	35,357.41	BB
BC	Magistrate Traffic Education Program \$140 Application Fee	90.83%	17-22-350(B)		BC
CC	TOTAL REVENUE DUE TO STATE TREASURER			\$ 72,074.65	CC

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY. DO NOT SMIT THESE AMOUNTS TO THE STATE TREASURER

LINE	AMOUNTS RETAINED BY COUNTY FOR VICTIM SERVICES	%	CODE	RETAINED BY COUNTY	LINE
DD	Assessments - General Session	35.35%	14-1-206	# 94.45	DD
EE	Assessments - Magistrate	11.16%	14-1-207	4336.96	EE
FF	Surcharges - General Session	100%	14-1-211	372.72	FF
GG	Surcharges - Magistrate	100%	14-1-211	1,876.14	GG
GH	Other Assessments - Magistrate	9.17%	17-22-350(B)		GH
HH	TOTAL RETAINED FOR VICTIM SERVICES			\$ 6,680.27	HH

Comments: To be disbursed 4-18-2011 EMAIL ADDRESS wcapalle@lee-county-sc.org

Contact Person: H. Wayne Capell Telephone (803) 484-5344 ext 327 Fax: (803) 484-6512

H. Wayne Capell, County Treasurer, certify that the foregoing information is true and accurate.

*Note: This report is required by law and must be filed monthly, on or before the 15th, by the COUNTY TREASURER, even if there are no Collections. Please explain significant fluctuations in revenue in the "comments" section.

Curtis M. Loftis, Jr. State Treasurer Post Office Box 11778: Columbia, SC 29211 - 1778
Phone (803) 734 - 2657 Fax (803) 734 - 2161

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM (Revised 08/05/2011)
County Name LEE (Corrected Entries) County Code 031 Date Submitted 5-8-2013
Collection for the Period from (Month/Year) 04-2011 to (Month/Year) 04-2011

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

LINE	FINE, FEES, AND FILING/ASSESSMENT	%	CODE	DUE STATE TREASURER	LINE
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30		A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$20 Per License	100%	20-1-375		C
D	Bond Estreatment	25%	17-15-260		D
E	Circuit/Family Motion Fee - \$25 Per Motion	100%	8-21-320		E
F	Family/Alimony/Child Support Fee	44%	14-1-203		F
G	Circuit/Family Fines, Fees and Other Revenue	44%	14-1-203		G
H	Circuit/Family Filing Fee - \$100 Per Filing - Section 8-21-310 (11)(a)	56%	14-1-204(A)		H
I	Circuit/Family Filing Fee - \$50 Filing Fee Increase	100%	14-1-204(B)(1)		I
J	Magistrate Filing Assessment - \$25	100%	22-3-330		J
K	Magistrate Filing Assessment - \$10	100%	22-3-330		K
KA	General Sessions Conditional Discharge Fee - \$350 (Effective 06-02-2010)	100%	44-53-450(C)		KA
KB	Magistrate Conditional Discharge Fee - \$150 (Effective 06-02-2010)	100%	44-53-450(C)		KB
DUI/DUS/BUI - ASSESSMENTS/SURCHARGES/PULLOUT					
L	Boating Under The Influence (BUI)	100%	50-21-114		L
M	General Session DUS DPS Pullout - \$100	100%	56-1-460		M
N	Magistrate DUS DPS Pullout - \$100	100%	56-1-460		N
O	General Session DUI Assessment- \$12 Per Case	100%	56-5-2995		O
P	Magistrate DUI Assessment- \$12 Per Case	100%	56-5-2995		P
Q	General Session DUI Surcharge - \$100 Per Case	100%	14-1-211		Q
R	Magistrate DUI Surcharge- \$100 Per Case	100%	14-1-211		R
S	General Session DUI DPS Pullout - \$100.00	100%	56-5-2940 & 2945		S
T	Magistrate DUI DPS Pullout - \$100	100%	56-5-2940		T
U	General Session DUI DPS Auto Fee - \$40 Per Auto	100%	56-5-2942 (J)		U
V	General Session DUI SLED Pullout - 3 rd Offense \$200	100%	56-5-2940		V
VA	DUI/DUAC Breathalyzer Test Conviction Fee - SLED - \$25	100%	56-5-2950(E)	58.30	VA
SURCHARGES					
W	General Session Drug Surcharge - \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-20-2010)	100%	14-1-213(A)		W
X	Magistrate Drug Surcharge- \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-02-2010)	100%	14-1-213(A)		X
Y	General Session Law Enforcement Surcharge - \$25 Per Case	100%	14-1-212(A)		Y
Z	Magistrate Law Enforcement Surcharge- \$25 Per Case	100%	14-1-212(A)		Z
ZA	General Session Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVISIO 90.3		ZA
ZB	Magistrate Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVISIO 90.3		ZB
OTHER ASSESSMENTS- STATE SHARE					
AA	General Session - 107.5%	64.65%	14-1-206		AA
BB	Magistrate - 107.5%	88.84%	14-1-207		BB
BC	Magistrate Traffic Education Program \$140 Application Fee	90.83%	17-22-350(B)		BC
CC	TOTAL REVENUE DUE TO STATE TREASURER				CC

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY. DO NOT REMIT THESE AMOUNTS TO THE STATE TREASURER.

LINE	AMOUNTS RETAINED BY COUNTY FOR VICTIM SERVICES	%	CODE	RETAINED BY COUNTY	LINE
DD	Assessments - General Session	35.35%	14-1-206		DD
EE	Assessments - Magistrate	11.16%	14-1-207		EE
FF	Surcharges - General Session	100%	14-1-211		FF
GG	Surcharges - Magistrate	100%	14-1-211		GG
GH	Other Assessments - Magistrate	9.17%	17-22-350(B)		GH
HH	TOTAL RETAINED FOR VICTIM SERVICES				HH

Comments: state received correct monies, original report was shown on LINE V, should have been reported on LINE VA

Contact Person: H. WAGNER COPPELL Telephone: 803-484-5341 x 327 Fax: 803-484-0612

H. Wagner Coppel, County Treasurer, certify that the foregoing information is true and accurate.

*Note: This report is required by law and must be filed monthly, on or before the 15th, by the COUNTY TREASURER, even if there are no collections. Please explain significant fluctuations in revenue in the "comments" section.

Print Form

Mail or Fax this form to the Office of State Treasurer and retain a copy for your records: Fax # 803.734.2161

Curtis M. Loftis, Jr. State Treasurer Post Office Box 11778: Columbia, SC 29211 - 1778 # 319
 Phone (803) 734 - 2657 Fax (803) 734 - 2161 *Completed*

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM (Revised 01/12/2011) *Faxed*
 Name LEE County Code 031 Date Submitted 5-3-2011

Action for the Period from (Month/Year) 04-2011 to (Month/Year) 04-2011

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

LINE	FINE, FEES, AND FILING/ASSESSMENT	%	CODE	DUE STATE TREASURER	LINE
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30	\$ 520.00	A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$20 Per License	100%	20-1-375	280.00	C
D	Bond Estreatment	25%	17-15-260		D
E	Circuit/Family Motion Fee - \$25 Per Motion	100%	8-21-320	1,025.00	E
F	Family/Alimony/Child Support Fee	44%	14-1-203	4,523.05	F
G	Circuit/Family Fines, Fees and Other Revenue	44%	14-1-203	51.84	G
H	Circuit/Family Filing Fee - \$100 Per Filing - Section 8-21-310 (1)(a)	56%	14-1-204(A)	2,128.00	H
I	Circuit/Family Filing Fee - \$50 Filing Fee Increase	100%	14-1-204(BX1)	1,900.00	I
J	Magistrate Filing Assessment - \$25	100%	22-3-330	100.00	J
K	Magistrate Filing Assessment - \$10	100%	22-3-330	380.00	K
KA	General Sessions Conditional Discharge Fee - \$350 (Effective 06-02-2010)	100%	44-53-450(C)		KA
KB	Magistrate Conditional Discharge Fee - \$150 (Effective 06-02-2010)	100%	44-53-450(C)		KB
DUI/DUS/BUI - ASSESSMENTS/SURCHARGES/PULLOUT					
L	Boating Under The Influence (BUI)	100%	50-21-114		L
M	General Session DUS DPS Pullout - \$100	100%	56-1-460		M
N	Magistrate DUS DPS Pullout - \$100	100%	56-1-460	802.03	N
O	General Session DUI Assessment- \$12 Per Case	100%	56-5-2995		O
P	Magistrate DUI Assessment- \$12 Per Case	100%	56-5-2995	38.80	P
Q	General Session DUI Surcharge - \$100 Per Case	100%	14-1-211		Q
R	Magistrate DUI Surcharge- \$100 Per Case	100%	14-1-211	14.62	R
S	General Session DUI DPS Pullout - \$100.00	100%	56-5-2940 & 2945		S
T	Magistrate DUI DPS Pullout - \$100	100%	56-5-2940	116.58	T
U	General Session DUI DPS Auto Fee - \$40 Per Auto	100%	56-5-2942 (J)		U
V	General Session DUI SLBD Pullout - 3rd Offense \$200	100%	56-5-2940	58.30	V
VA	DUI/DUAC Breathalyzer Test Conviction Fee - SLBD - \$25	100%	56-5-2930(E)		VA
SURCHARGES					
W	General Session Drug Surcharge - \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-20-2010)	100%	14-1-213(A)		W
X	Magistrate Drug Surcharge- \$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-02-2010)	100%	14-1-213(A)	444.12	X
Y	General Session Law Enforcement Surcharge - \$25 Per Case	100%	14-1-212(A)	44.27	Y
Z	Magistrate Law Enforcement Surcharge- \$25 Per Case	100%	14-1-212(A)	9,672.46	Z
ZA	General Session Criminal Justice Academy \$5 Surcharge	100%	FY11 PROVIS0 90.5	35.00	ZA
ZB	Magistrate Criminal Justice Academy \$5 Surcharge	100%	FY11 PROVIS0 90.5	2,266.58	ZB
OTHER ASSESSMENTS- STATE SHARE					
AA	General Session - 107.5%	64.65%	14-1-206	385.00	AA
BB	Magistrate - 107.5%	88.84%	14-1-207	22,282.54	BB
BC	Magistrate Traffic Education Program \$140 Application Fee	90.83%	17-22-350(B)		BC
CC	TOTAL REVENUE DUE TO STATE TREASURER			\$ 47,568.19	CC

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY DO NOT
 OMIT THESE AMOUNTS TO THE STATE TREASURER

LINE	AMOUNTS RETAINED BY COUNTY FOR VICTIM SERVICES	%	CODE	RETAINED BY COUNTY	LINE
DD	Assessments - General Session	35.35%	14-1-206	\$ 81.56	DD
EE	Assessments - Magistrate	11.16%	14-1-207	2,558.72	EE
FF	Surcharges - General Session	100%	14-1-211	293.51	FF
GG	Surcharges - Magistrate	100%	14-1-211	945.46	GG
GH	Other Assessments - Magistrate	9.17%	17-22-350(B)	0	GH
HH	TOTAL RETAINED FOR VICTIM SERVICES			\$ 3,879.26	HH

Comments: To be disbursed 5-23-2011 Email Address: wcapoll@lee-county-sc.org

Contact Person: H. Wayne Capell Telephone: (803) 484-5341 ext 327 Fax: (803) 484-6512
 I, H. Wayne Capell, County Treasurer, certify that the foregoing information is true and accurate.

*Note: This report is required by law and must be filed monthly, on or before the 15th, by the COUNTY TREASURER, even if there are no Collections. Please explain significant fluctuations in revenue in the "comments" section.

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



State of South Carolina
Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

Programmatic Review Completed by:

Walter A. Bethune, III
Walter A. Bethune, III, SOVA Auditor Date 6/7/13

Reviewed by:

Richelle A. Copeland
Richelle A. Copeland, Sr. Auditor Date 6/7/13

Ethel Douglas Ford
Ethel Douglas Ford, SOVA Program Manager Date 6/7/13

Larry Barker
Larry Barker, Ph.D. Director Date 6/7/13