



ALAN WILSON
ATTORNEY GENERAL

June 23, 2025

Chief Alan Anders
Town of Elgin
2469 Main St
Elgin, SC 29045-8833

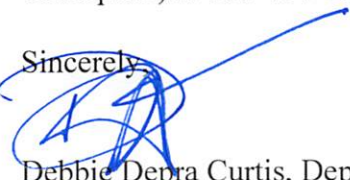
Dear Chief Anders,

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

Enclosed is a copy of our audit results. I am pleased to advise you that the Town of Elgin has complied with all of the audit recommendations as outlined in this report. Please note that all DCVC audits and follow-up reports are public information and will be posted on our website at <https://www.scag.gov/inside-the-office/crime-victim-services-division/crime-victim-compensation/auditing>.

Should you have any further questions or concerns, please feel free to contact me or Mignon Lee-Thompson) at 803-734-1048.

Sincerely,



Debbie Depra Curtis, Deputy Director
Department of Crime Victim Compensation



The Office of the Attorney General Department of Crime Victim Compensation

June 25, 2023

State Auditor's Office Town of Elgin Municipal Court Audit Report

June 23, 2025

Follow-up Audit Review for the Town of Elgin Municipal Court State Victim Assistance Fines, Fees, and Assessment Fund

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

Acronyms:

FFA – Fines, Fees, and Assessment

DCVC – Department of Crime Victim Compensation

SCLEVA – South Carolina Law Enforcement Victim Advocate

Introduction and Laws

PREFACE

This Programmatic Review and Financial Audit was initiated in response to the recommendations from the State Auditor's Office report dated June 20, 2023. On May 2, 2025, the Deputy Director of the Department of Crime Victim Compensation (DCVC) sent a letter to the Town of Elgin, informing town officials of DCVC's intention to conduct a follow-up audit review based on the recommendations outlined in the State Auditor's Office report. The site visit for the Programmatic Review and Financial Audit occurred on June 3, 2025.

Introduction and Legislation

PRIOR AUDIT RESULTS

The South Carolina State Legislative Act 96 (Part IV) mandates that DCVC conduct a Follow- up Audit, which shall include both a programmatic and financial review of any entity or nonprofit organization receiving victim assistance funding and previously had errors identified. The purpose of this audit is to ensure that necessary corrective actions have been implemented and that all applicable state laws and regulations are being followed.

Additionally, the State Auditor's Office conducted an audit of the Town of Elgin Municipal Court Fines, Fees, and Assessment (FFA) Fund. The report from the State Auditor dated June 20, 2023.

This Follow-up Audit for the Town of Elgin was based on the SC State Auditor's Office initial audit findings and recommendations. (Appendix A)

DCVC Audit Objective was:

- To determine if all errors and recommendations issued by the South Carolina State Auditor's Office report dated June 20, 2023, were adhered to as required by state laws and regulations.

RESULTS IN BRIEF

All recommendations outlined in the Town of Elgin Municipal Court State Auditor's Office Report, dated June 20, 2023, have been followed as required by state law.

The Town of Elgin has established written policies and procedures to ensure that court installment fees are charged in compliance with state law. Additionally, the town has developed written policies and procedures for the accurate assessment of court fines to meet state regulations.

The town has also implemented policies and procedures to ensure proper accountability and reporting on Victim Assistance revenue.

A total of \$7,236.91 has been reimbursed into the Victim Assistance account for previously undeposited funds. A review of all requested audit documents confirms that all Victim Assistance revenue has been accurately accounted for.

Furthermore, the Town of Elgin has established policies and procedures to ensure the use of the Uniform Supplemental Schedule in the independent annual audit, as mandated by state law. The independent auditor has been informed of this requirement, and all policies and procedures have been distributed.

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

A. Installment Fees**Objective**

Did the Town of Elgin implement written policies and procedures that ensure the three percent court installment fees are charged in accordance with state law. Have policies and procedures been distributed to all relevant personnel?

Conclusion

Yes, the Town of Elgin implemented written policies and procedures that ensure the three percent court installment fees are charged in accordance with state law as recommended in the State Auditor's Report dated June 20, 2023. All procedures have been distributed to all relevant personnel.

Background

SC Code of Law Section 14-17-725

Discussion

The Department of Crime Victim Compensation (DCVC) Programmatic Review and Financial Audit is a follow-up audit of the Town of Elgin Municipal Court audit issued by the State Auditor's Office dated June 20, 2023 (see Appendix A). The town was mailed a letter dated May 2, 2025, notifying the town's officials of DCVC's intention to conduct a Programmatic Review and Financial Audit of the Victim Assistance Fund.

According to the State Auditor's report dated June 20, 2023, the State Auditor found that the court did not consistently apply the three percent installment fee. In one instance where payment was made in installments, the installment fee was not charged. Additionally, in four cases where fines were paid and no installment fee should have been applied, one of those fines was incorrectly assessed an installment fee.

The State Auditor noted that the computer failed to allocate the fee correctly according to the judicial memorandum dated June 20, 2022. The full amount was recorded on the first payment instead of being distributed over the installments.

- Section 14-17-725 of the 1976 South Carolina Code of Laws states the fee must be charged only when paid in installments.

Town of Elgin Response:

This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. The Court currently only charges the 3% fee on installment payments. The software programmers are aware of the allocation issue.

The State Auditor recommended that the Town of Elgin implement written policies and procedures to ensure the three percent installment fee is allocated across all installment payments.

Prior to the site audit visit on June 3, 2025, the DCVC Auditor emailed the clerk of court a list of pre-requested audit documents on May 14, 2025. The pre-requested audit documents list included a request for written policies and procedures to ensure that the three percent court installment fees are charged in accordance with state law. The pre-requested documents were due May 20, 2025. The DCVC Auditor did not receive policies and procedures by the stated due date.

During the site visit on June 3, 2025, the DCVC Auditor asked the clerk of court if the town had established written policies and procedures to ensure that the three percent court installment fees were charged in accordance with state law. The clerk of court replied that she was currently working on these policies and procedures and would send them once they were approved by the mayor. The DCVC Auditor advised the clerk of court that policies and procedures were due on or before June 10, 2025, and that the policies and procedures must be distributed to all relevant personnel.

On June 10, 2025, the DCVC Auditor received the completed policies and procedures from the clerk of court.

The town's policies and procedures state:

1. Standard Time Payment Plan (STP) Fee: In accordance with the 1976 South Carolina Code, Section 14-17-725, a collection cost is imposed on installment payments of fines or restitution when a defendant is granted a time payment plan by the Court.

A 3% court installment fee must be collected by the Clerk of Court; the defendant will be advised of this fee in writing.

2. The Clerk of Court, through court management software (LawTrak), adds the 3% STP fee when posting the disposition and STP agreement to the defendant's case. The 3% fee is automatically calculated by the software based on the established fine amount.

The Town of Elgin implemented written policies and procedures to ensure the three percent court installment fees are charged in accordance with state law. Therefore, the Town is compliant with the State Auditor's recommendation

**Recommendation(s)
and Comments**

No Further Recommendation

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

B. Court Fines**Objective**

Did the Town of Elgin implement written policies and procedures to ensure accurate assessments of court fines in accordance with state law? Have these procedures been distributed to all relevant personnel?

Conclusion

Yes, the Town of Elgin has implemented written policies and procedures to ensure accurate assessment of court fines, in accordance with state law, as recommended in the State Auditor's report dated June 20, 2023. All relevant personnel have received copies of these procedures.

Background

SC Code of Law Section 56-05-2930
SC Code of Law Section 56-01-0460

Discussion

The Department of Crime Victim Compensation (DCVC) Programmatic Review and Financial Audit is a follow-up audit of the Town of Elgin Municipal Court audit issued by the State Auditor's Office dated June 20, 2023 (see Appendix A). The town was mailed a letter dated May 2, 2025, notifying the town's officials of DCVC's intention to conduct a Programmatic Review and Financial Audit of the Victim Assistance Fund.

According to the State Auditor's report dated June 20, 2023, the State Auditor noted that the town did not assess court fines according to state law.

- SC Code Section 56-05-2930 states that the minimum fine is \$400 for a Driving Under the Influence (DUI), 1st. The section goes on to state that no part of the fine for a first offense may be suspended.

1. The Court fined one defendant \$162 for a DUI, 1st Offense.

2. The Court fined one defendant \$212.05 for Simple Possession of Marijuana. The maximum fine under the law is \$200.

- SC Code Section 56-01-0460 states the fine is \$300 for Driving Under Suspension

1. The Court fined one defendant \$299.80 for DUS, 1st.

2. The Court fined one defendant \$939.76 for Criminal Domestic Violence, 3rd when the law states the minimum fine should be \$1,000

Town of Elgin Response:

This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. It seems clear that the total fine was rounded down which, when allocated in accordance with the law and fee memorandum, did not leave enough to allocate to the fine itself for it to be correct. The Court has downloaded the latest Judicial Department Fee Memorandums with attachments to be up to date on correct fine amounts.

The Court has downloaded the latest Judicial Department Fee Memorandums with attachments to be up to date on correct fine amounts.

The State Auditor recommended that the Town of Elgin establish written policies and procedures to ensure that court fines are accurately assessed and collected in accordance with state law.

Prior to the site audit visit on June 3, 2025, the DCVC Auditor emailed the clerk of court on May 14, 2025, a list of pre-requested audit documents. This list included a request for written policies and procedures to ensure that court fines are assessed and collected in accordance with state law. The deadline for submitting these documents was May 20, 2025. However, the DCVC Auditor did not receive the requested policies and procedures by the stated due date.

During the site visit on June 3, 2025, the DCVC Auditor asked the clerk of court whether the town had established written policies and procedures that ensure the town accurately assesses court fines in compliance with state law. The clerk of court responded that she was currently working on the policies and procedures and would send them once they were approved by the mayor. The DCVC Auditor advised the clerk of court that policies and procedures were due on or before June 10, 2025, and that the policies and procedures must be distributed to all relevant personnel.

The DCVC Auditor received the completed policies and procedures from the clerk of court on June 10, 2025.

The town's policies and procedures state:

8. The Clerk of Court will ensure fines are adjudged on violations according to pertinent South Carolina Codes (as provided and updated by the South Carolina Court Administration). In the event a patrol officer or presiding judge errs in affixing, lowering or dismissing a fine, the Clerk of Court will take immediate/timely corrective actions: notify the patrol officer/judge of the error, notify the defendant of the error, and coordinate with the Town of Elgin's bookkeepers to avoid any detrimental effects to the State Treasurer's Report/Assessments.

The Town of Elgin implemented written policies and procedures to ensure court fines are accurately assessed and collected in accordance with state law. Therefore, the town is compliant with the State Auditor's recommendation.

Recommendation(s)
and Comments

No Further Recommendation

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

C. Victim Assistance Undeposited Funds**Objective**

Did the Town of Elgin implement written policies and procedures that ensure proper accountability and reporting for Victim Assistance revenue? In addition, did the town develop a separate ledger or bank account for victim assistance funds? Did the town reimburse \$7,236.91 for FY 23 for unreported funds as reported? Have procedures been distributed to all relevant personnel?

Conclusion

Yes, the Town of Elgin implemented written policies and procedures that ensure proper accountability and reporting for Victim Assistance revenue. There is a separate account for Victim Assistance funds and the town also reimbursed \$7,236.91 to the Victim Assistance bank account as recommended in the State Auditor's Report dated June 20, 2023. All procedures have been distributed to all relevant personnel.

Background

South Carolina Code of Laws Section 14-1-211(B)

Discussion

The Department of Crime Victim Compensation (DCVC) Programmatic Review and Financial Audit is a follow-up audit of the Town of Elgin Municipal Court audit issued by the State Auditor's Office dated June 20, 2023 (see Appendix A). The town was mailed a letter dated May 2, 2025, notifying the town's officials of DCVC's intention to conduct a Programmatic Review and Financial Audit of the Victim Assistance Fund.

According to the State Auditor's report, dated June 20, 2023, the report indicated that the town's general ledger fund balance was \$2,850.00 as of June 30, 2023. The bank account balance, however, was \$8,893.45, a discrepancy of \$6,043.45. Additionally, the town had not deposited any victims' funds during the reporting period.

The State Auditor also reviewed the town's State Treasurer Revenue Remittance Forms (STRRFs) for the procedures and determined the 12 months ended June 2023 victims' revenues had not been deposited.

The State Auditor recalculated amounts underreported by STRRFs line item in the table below for the 12 months ended June 2023.

STRRF LINE	DESCRIPTION	
N.	Assessments – Municipal	6,298.48
O.	Surcharges - Municipal	925.59
OA.	Other Assessments - Municipal	12.84
P.	Total Retained for Victim Services	\$ <u>7,236.91</u>

Town of Elgin Response:

The Town was unaware of the requirement to deposit the victims' money in the victims' assistance bank account. Regarding the accounting issues, the Town Finance Officer will research the discrepancy and recommend a solution.

The State Auditor recommended that the Town of Elgin reimburse Victim Assistance \$7,236.91 and implement written policies and procedures to ensure proper accounting and reporting of victim assistance revenue in accordance with state law.

Prior to the site audit visit on June 3, 2025, the DCVC Auditor emailed the clerk of court a list of pre-requested audit documents on May 14, 2025. The pre-requested audit documents list included a request for written policies and procedures to ensure that Victim Assistance revenue is accounted for and reported in accordance with state law. Additionally, the DCVC Auditor requested supporting documentation showing that \$7,236.91 was reimbursed to the Victim Assistance Fund for unreported collected fines, fees, and assessments, as well as bank statements and ledgers for the Victim Assistance Fund from July 1, 2023, to current. As well as STRRFs from July 1, 2023, to current. The pre-requested documents were due May 20, 2025. The requested documentation was received on the stated due date.

The town's policies and procedures state:

4. The bookkeeping firm will transfer funds quarterly, per combined amounts designated on the Treasurer's Reports for the quarter, from the Elgin General Fund to the Victim Services/Advocate account by direct deposit.

5. The Victim Advocate's salary is determined by the Elgin Chief of Police. The Victim Advocate's salary is paid monthly via direct deposit

During the site audit conducted on June 3, 2025, the DCVC Auditor inquired with the clerk of court and the chief whether all relevant personnel had received a copy of the policies and procedures. The clerk of court confirmed that the policies and procedures had been distributed to all relevant personnel. Additionally, when asked about expenses, the chief stated that the town employs one full-time advocate and that the funds utilized is the advocate's salary.

The Town of Elgin has established written policies and procedures to ensure that Victim Assistance revenue is accurately accounted for and reported. Upon reviewing the requested financial documentation, it appears that the town reimbursed \$7,236.91 to the Victim Assistance account for previously under-reported funds. Additionally, the town has made the necessary revenue deposits to this account. It appears that the Victim Assistance account is in good standing. Therefore, the town is in compliance with the State Auditor's recommendations.

Recommendation(s)
and Comments

No Further Recommendation

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

**D. Uniform Schedule of Court Fines,
Assessments and Surcharges****Objective**

Did the Town of Elgin implement written policies and procedures that ensure the use of the Uniform Supplemental Schedule in the independent annual audit as required by the state law and notify the independent auditor of the requirement?

Conclusion

Yes, the town implemented policies and procedures that ensure the use of the Uniform Supplemental Schedule in the independent annual audit as required by state law. The town also notified the independent auditor of the requirement as recommended in the State Auditor's Report dated June 20, 2023. All procedures have been distributed to all relevant personnel.

Background

South Carolina Code of Laws Section 14-1-206 (E)

Discussion

The DCVC Programmatic Review and Financial Audit is a follow-up audit to the Town of Elgin Municipal Court issued by the Town of Elgin by the State Auditor's Office dated June 20, 2023 (see Appendix A). The town was mailed a letter dated May 2, 2025, notifying the town's officials of DCVC's intention to conduct a Programmatic Review and Financial Audit of the Victim Assistance Fund.

According to the State Auditor's report dated June 20, 2023, the State Auditor noted that the town's most recent financial statement audit was for the year ended June 30, 2022. While the schedule was present, it was not in the prescribed form required by state law.

Town of Elgin Response:

The Town will inform our independent auditors who help us prepare the schedule of the prescribed form requirements.

The State Auditor recommended that the Town of Elgin implement written policies and procedures to ensure the use of the Uniform Supplemental Schedule in the annual independent audit, as required by state law. Additionally, the State Auditor suggested that the town informs the independent auditor about this requirement.

Prior to the site audit visit on June 3, 2025, the DCVC Auditor emailed the clerk of court a list of pre-requested audit documents on May 14, 2025. The pre-requested audit documents list included a request for written policies and procedures to ensure the use of the Uniform Supplemental Schedule in the annual independent audit as required by state law. The State Auditor also recommended that the town notify the independent auditor of the requirement. The DCVC Auditor did not receive policies and procedures by the stated due date.

During the site visit on June 3, 2025, the DCVC Auditor asked the clerk of court if the town had established written policies and procedures to ensure the use of the Uniform Supplemental Schedule in the independent annual audit, as required by state law. The DCVC Auditor also inquired whether the independent auditor had been notified of this requirement. The clerk of court replied that she was currently working on the policies and procedures and would send them once they were approved by the mayor. The DCVC Auditor advised the clerk of court that policies and procedures were due on or before June 10, 2025, and that the policies and procedures must be distributed to all relevant personnel.

The DCVC Auditor received the completed policies and procedures from the clerk of court on June 10, 2025.

The town's policies and procedures state:

6. Pursuant to the 1976 Code, Section 14-1-207(E) through Section 14-1-209(A) as well as Section 5-7-240, upon completion of an external audit performed annually on the Town of Elgin, the Clerk of Court will ensure a Uniform Supplemental Schedule of Court Fines is prepared by the auditing firm and maintained yearly as required.

The Town of Elgin has implemented written policies and procedures to ensure the use of the Uniform Supplemental Schedule in the independent annual audit, as required by state law. The independent auditor has also been informed of this state requirement. Therefore, the town is in compliance with the State Auditor's recommendation.

Recommendation(s)
and Comments

No Further Recommendation

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

E. Technical Assistance**Documentation Provided**

During the audit process, technical assistance and support were provided and the following documents were online for review.

1. Legislation - Act 96 (Part IV)
2. Proviso 98.9
3. Proviso 59.14
4. Sample Budget
5. Sample Staff Hired Report
6. Sample Time and Activity Report
7. Sample Expenditure Report
8. Victim Advocate Procedural Manuel
9. Approved Guidelines

Other Matters

There are no other matters.

Corrective Action

Act 96 [Part IV] states:

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

The Department of Crime Victim Compensation Auditing Department conducted a follow-up audit review regarding the State Auditor's report dated June 20, 2023.

All errors were corrected in the State Auditor's Office report dated June 20, 2023.

There are no further actions or recommendations.

For an overview of the follow-up audit results please refer to the "Results in Brief" section of this report. This audit was distributed on January 30, 2023.

Appendix(s)

Appendix A – Town of Elgin Municipal Court State Auditor's Report Issued June 20, 2023

**ELGIN MUNICIPAL COURT
ELGIN, SOUTH CAROLINA**

STATE AUDITOR'S REPORT

JUNE 30, 2023

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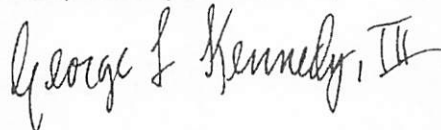
February 29, 2024

The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
Town of Elgin Municipal Court
Elgin, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Elgin Municipal Court System as of and for the period July 1, 2022 through June 30, 2023, was issued by Steven L. Blake, CPA, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,



George L. Kennedy, III, CPA
State Auditor

GLKIII/trb

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

February 29, 2024

Mr. George L. Kennedy, III, CPA
State Auditor
State of South Carolina
Columbia, South Carolina
and
The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
Town of Elgin Municipal Court

I have performed the procedures described below on the systems, processes, and behaviors related to financial activity of the Town of Elgin and the Elgin Municipal Court for the period July 1, 2022 through June 30, 2023, in the areas addressed. The Town of Elgin (the Town) and the Elgin Municipal Court (the Court) are responsible for the systems, processes, and behaviors related to financial activity.

The South Carolina Office of the State Auditor has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the systems, processes and behaviors related to financial activity of the municipal court for the period July 1, 2022 through June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Clerk of Court

- I obtained the court dockets or equivalents from the Clerk of Court. I judgmentally selected 25 cases from the court dockets for the procedures period and recalculated the fine, fee, assessment and surcharge calculation to confirm that the fine, fee, assessment and surcharge were properly allocated in accordance with applicable State law and the South Carolina Court Administration fee memoranda.

Mr. George L. Kennedy, III, CPA
State Auditor
and
The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
February 29, 2024

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

Findings

Installment Fee

The Court has not consistently administered the 3% installment fee. In one case tested which was paid in installments the installment fee was not charged. In four cases tested in which the fine was paid in one payment the installment fee was charged. Section 14-17-725 of the 1976 South Carolina Code of Laws states the fee must be charged only when paid in installments. Also, the Court computer system does not properly allocate the fee in accordance with the judicial memorandum dated June 30, 2022. The entire amount is recognized on the first payment rather than allocated over the payments.

Town of Elgin Response: This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. The Court currently only charges the 3% fee on installment payments. The software programmers are aware of the allocation issue.

Driving Under the Influence [DUI] 1st Offense

The Court fined one defendant \$162 for a DUI, 1st Offense. Section 56-05-2930 states that the minimum fine is \$400 for a DUI, 1ST. The section goes on to state that no part of the fine for a first offense may be suspended.

Town of Elgin Response: This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. A new judge has been informed regarding this and it should not occur under the current Clerk of Court.

Simple Possession

The Court fined one defendant \$212.05 for Simple Possession of Marijuana. The maximum fine under the law is \$200.

Mr. George L. Kennedy, III, CPA
State Auditor
and
The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
February 29, 2024

Town of Elgin Response: This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. The current Clerk of Court does not know why this occurred.

Driving Under the Suspension [DUS], 1st

The Court fined one defendant \$299.80 for DUS, 1st. Section 56-01-0460 states the fine is \$300.

Town of Elgin Response: This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. It seems clear that the total fine was rounded down which, when allocated in accordance with the law and fee memorandum, did not leave enough to allocate to the fine itself for it to be correct. The Court has downloaded the latest Judicial Department Fee Memorandums with attachments to be up to date on correct fine amounts.

Criminal Domestic Violence, 3rd

The Court fined one defendant \$939.76 for Criminal Domestic Violence, 3rd when the law states the minimum fine should be \$1,000.

Town of Elgin Response: This was done under the previous Clerk of Court who was replaced in October 2023 by the current Clerk of Court. It seems clear that the total fine was rounded down which, when allocated in accordance with the law and fee memorandum, did not leave enough to allocate to the fine itself to cause it to be correct. The Court has downloaded the latest Judicial Department Fee Memorandums with attachments to be up to date on correct fine amounts.

2. Town Treasurer

- I inspected all monthly court remittance forms or equivalents to confirm that the forms were completed in accordance with instructions and submitted timely in accordance with State law.
- I compared and agreed the amounts reported on the monthly remittance forms or equivalents to the Town's support.

Mr. George L. Kennedy, III, CPA
State Auditor
and
The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
February 29, 2024

- I inspected the Town's support to confirm that the Town properly classified fine, fee, assessment, and surcharge receipts.
- I inspected all State Treasurer's Revenue Remittance Forms [STRRF] for the period July 1, 2022 through June 30, 2023 and agreed the amounts reported on the STRRF to the court remittance forms or equivalents.

There were no findings as a result of these procedures.

3. Victim Assistance

- I made inquiries and confirmed that any funds retained by the Town for victim assistance were deposited into a separate account.
- I confirmed that the Town had no expenditures to evaluate for the procedures period to determine if they expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda, Attachment L.
- I inspected the Town's Victim Assistance account to confirm the Victim Assistance fund balance was retained as of July 1 in the next fiscal year in accordance with State law.

Finding: Discrepancies in Accounting and Bank Balance.

The Town's general ledger fund balance was \$2,850.00 as of June 30, 2023. The bank account balance was \$8,893.45; a discrepancy of \$6,043.45.

Finding: Undeposited Funds

The Town has not deposited any victims' money for the procedures period. See procedure 5 for more information. Victims' Assistance is owed \$7,236.91.

Town of Elgin Response: The Town was unaware of the requirement to deposit the victims' money in the victims' assistance bank account. Regarding the accounting issues, the Town Finance Officer will research the discrepancy and recommend a solution.

Mr. George L. Kennedy, III, CPA
State Auditor
and
The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
February 29, 2024

4. Uniform Schedule of Court Fines, Assessments and Surcharges

- I agreed the amounts reported by the Town on its Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, for the period July 1, 2021 through June 30, 2022, to the Town's general ledger.
- I inspected the Town's Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement audit, to confirm that it contained all the elements required by South Carolina Code of Laws Section 14-1-208.

Finding: Uniform Schedule

The Town's most recent financial statement audit was for the year ended June 30, 2022. While the schedule was present, it was not in the prescribed form required by the Department of Crime Victims' Compensation.

Town of Elgin Response: The Town will inform our independent auditors who help us prepare the schedule of the prescribed form requirements.

5. Under Reported Amounts

I inspected copies of all STRRF for the procedures and determined the 12 months ended June 2023 victims' revenues had not been deposited. I have reported the recalculated amounts underreported by STRRF line item in the table below for the 12 months ended June 2023:

STRRF LINE	DESCRIPTION	
N.	Assessments – Municipal	6,298.48
O.	Surcharges - Municipal	925.59
OA.	Other Assessments - Municipal	12.84
P.	Total Retained for Victim Services	\$ <u><u>7,236.91</u></u>

Mr. George L. Kennedy, III, CPA
State Auditor
and
The Honorable David P. Reuwer, Chief Judge
Ms. Doris Craven, Municipal Clerk of Court
Ms. Rebecca Summey, Finance Officer
February 29, 2024

I was engaged by the South Carolina Office of the State Auditor to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review, the objective of which would be an opinion or conclusion, respectively, on the systems, processes, and behaviors related to financial activity of the Town of Elgin Municipal Court for the period July 1, 2022 through June 30, 2023. Accordingly, I do not express an opinion or conclusion.

Had I performed additional procedures other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Town of Elgin Municipal Court and to meet my ethical responsibilities in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of the Governor, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Elgin Municipal Council, Elgin Municipal Court, Elgin Municipal Treasurer, State Treasurer, Department of Crime Victim Compensation, and the Chief Justice and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Steven L. Blake, CPA

Official Post-Audit Response

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

**Debbie Depra Curtis
1205 Pendleton St., Room 401
Columbia, SC 29201**

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

<https://www.scag.gov/inside-the-office/crime-victim-services-division/crime-victim-compensation/auditing/>



ALAN WILSON
ATTORNEY GENERAL

Programmatic Review Completed by:

Mignon Lee-Thompson
Mignon Lee-Thompson, Senior Auditor

June 23, 2025
Date

Reviewed by:

Dexter L. Boyd
Dexter Boyd, Audit Manager

June 23, 2025
Date

Debbie Depra Curtis
Debbie Depra Curtis, Deputy Director

June 23, 2025
Date