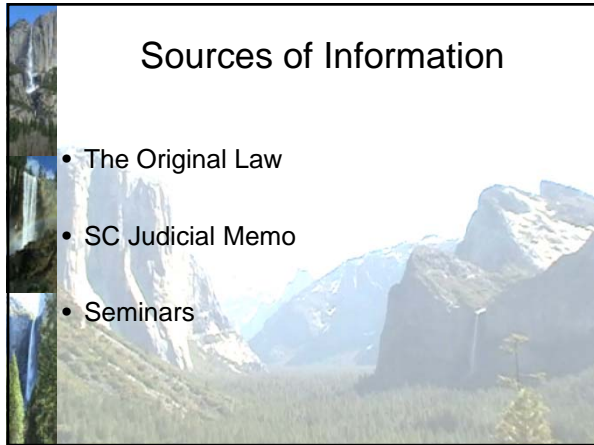




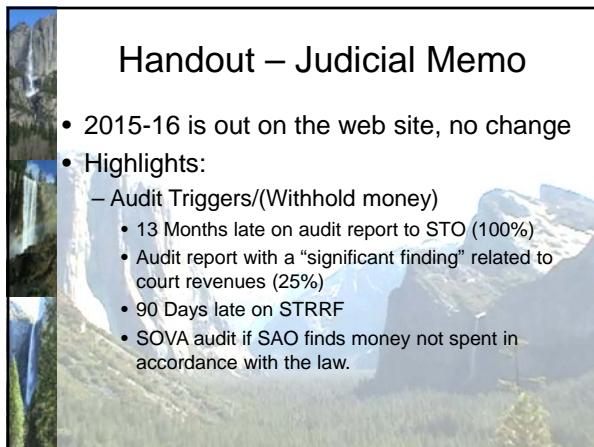
Best Practices of Court Financials

Presented by
Steven L. Blake CPA, CFE, CICA,
CGMA



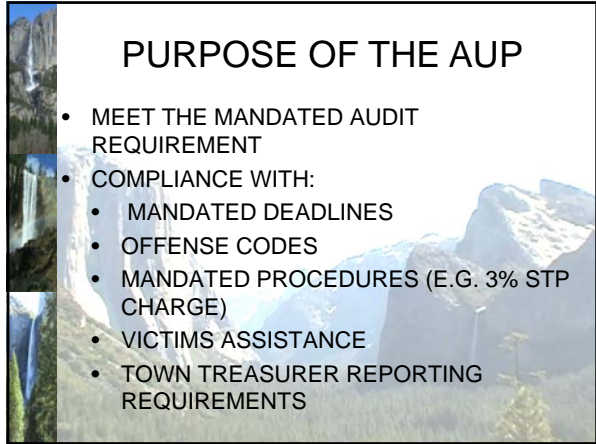
Sources of Information

- The Original Law
- SC Judicial Memo
- Seminars



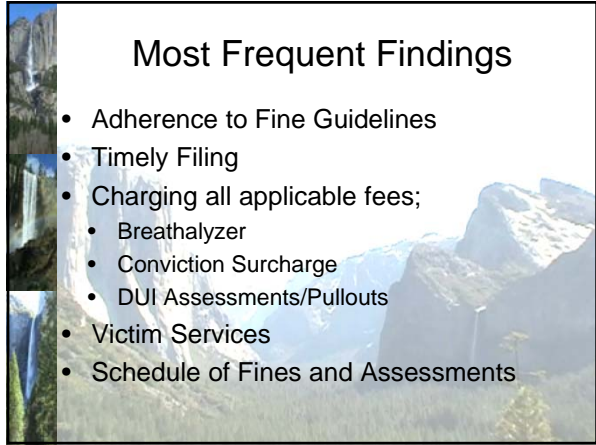
Handout – Judicial Memo

- 2015-16 is out on the web site, no change
- Highlights:
 - Audit Triggers/(Withhold money)
 - 13 Months late on audit report to STO (100%)
 - Audit report with a “significant finding” related to court revenues (25%)
 - 90 Days late on STRRF
 - SOVA audit if SAO finds money not spent in accordance with the law.



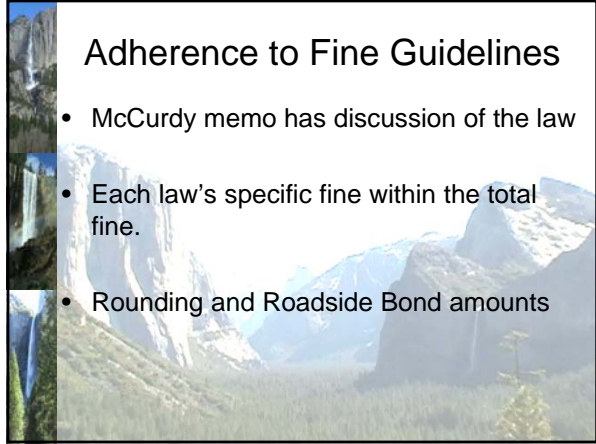
PURPOSE OF THE AUP

- MEET THE MANDATED AUDIT REQUIREMENT
- COMPLIANCE WITH:
 - MANDATED DEADLINES
 - OFFENSE CODES
 - MANDATED PROCEDURES (E.G. 3% STP CHARGE)
 - VICTIMS ASSISTANCE
 - TOWN TREASURER REPORTING REQUIREMENTS



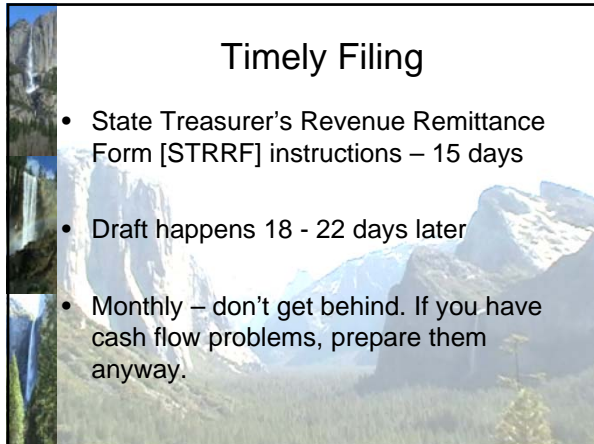
Most Frequent Findings

- Adherence to Fine Guidelines
- Timely Filing
- Charging all applicable fees;
 - Breathalyzer
 - Conviction Surcharge
 - DUI Assessments/Pullouts
- Victim Services
- Schedule of Fines and Assessments



Adherence to Fine Guidelines

- McCurdy memo has discussion of the law
- Each law's specific fine within the total fine.
- Rounding and Roadside Bond amounts



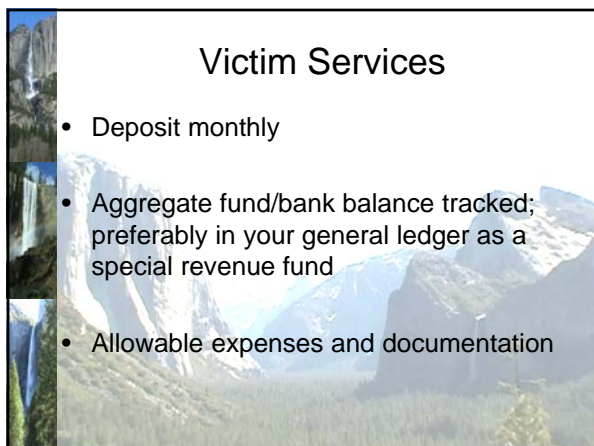
Timely Filing

- State Treasurer's Revenue Remittance Form [STRRF] instructions – 15 days
- Draft happens 18 - 22 days later
- Monthly – don't get behind. If you have cash flow problems, prepare them anyway.



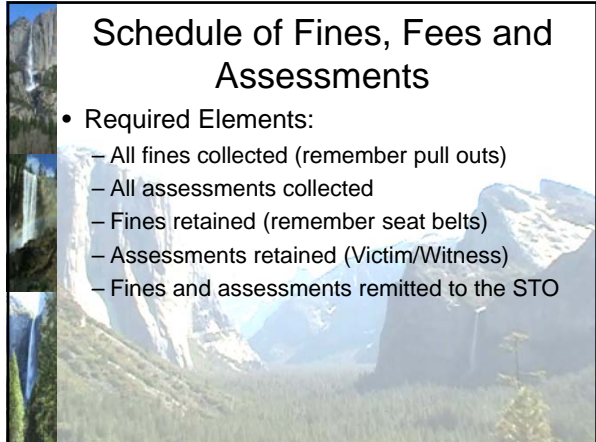
Charging Applicable Fees

- Proper classification of violation
 - Traffic, DUI/DUS, Criminal, DUI – Breathalyzer done on the UTT?
 - Seatbelt and Parking – nonassessed



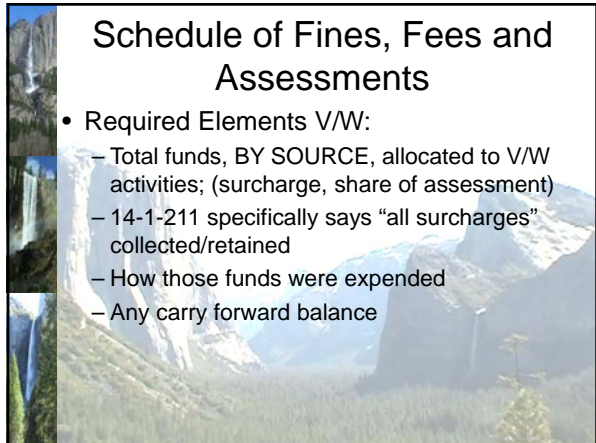
Victim Services

- Deposit monthly
- Aggregate fund/bank balance tracked; preferably in your general ledger as a special revenue fund
- Allowable expenses and documentation



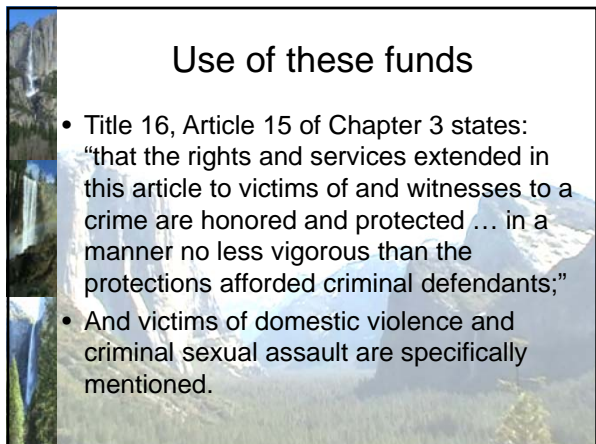
Schedule of Fines, Fees and Assessments

- Required Elements:
 - All fines collected (remember pull outs)
 - All assessments collected
 - Fines retained (remember seat belts)
 - Assessments retained (Victim/Witness)
 - Fines and assessments remitted to the STO



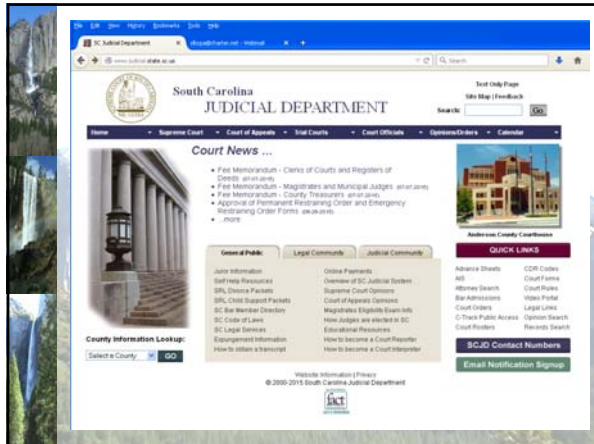
Schedule of Fines, Fees and Assessments

- Required Elements V/W:
 - Total funds, BY SOURCE, allocated to V/W activities; (surcharge, share of assessment)
 - 14-1-211 specifically says “all surcharges” collected/retained
 - How those funds were expended
 - Any carry forward balance



Use of these funds

- Title 16, Article 15 of Chapter 3 states: “that the rights and services extended in this article to victims of and witnesses to a crime are honored and protected ... in a manner no less vigorous than the protections afforded criminal defendants;”
- And victims of domestic violence and criminal sexual assault are specifically mentioned.



QUESTIONS

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