Best Practices of Court Financials

Presented by

Steven L. Blake CPA, CFE, CICA, CGMA
SLBCPA@CHARTER.NET
864-680-6191

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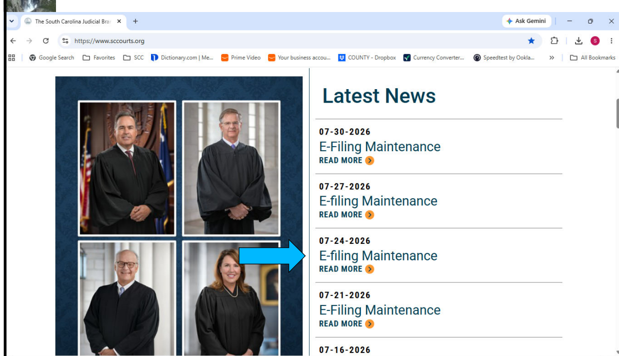
STO WEBSITE



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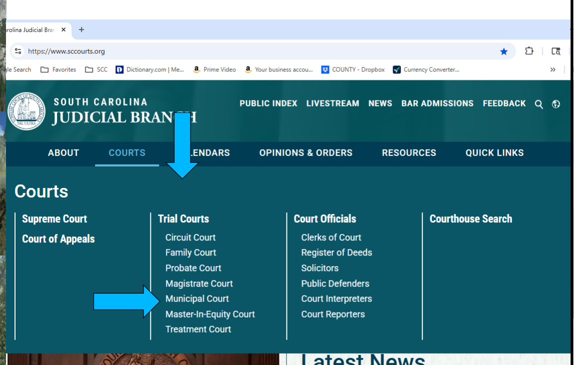

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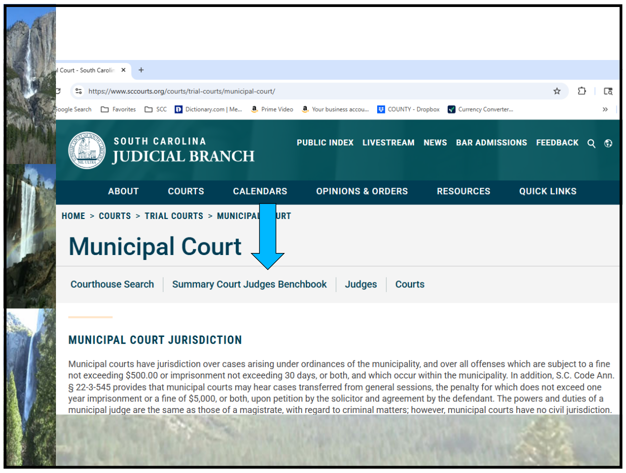
https://www.sccourts.org/courts/trial-courts/municipal-court/
SOUTH CAROLINA
JUDICIAL BRANCH
PUBLIC INDEX LIVESTREAM NEWS BAR ADMISSIONS FEEDBACK
ABOUT COURTS CALENDARS OPINIONS & ORDERS RESOURCES QUICK LINKS
HOME > COURTS > TRIAL COURTS > MUNICIPAL COURT
Municipal Court
Courthouse Search | Summary Court Judges Benchbook | Judges | Courts
MUNICIPAL COURT JURISDICTION
Municipal courts have jurisdiction over cases arising under ordinances of the municipality, and over all offenses which are subject to a fine not exceeding $500.00 or imprisonment not exceeding 30 days, or both, and which occur within the municipality. In addition, S.C. Code Ann. § 22-3-545 provides that municipal courts may hear cases transferred from general sessions, the penalty for which does not exceed one year imprisonment or a fine of $5,000, or both, upon petition by the solicitor and agreement by the defendant. The powers and duties of a municipal judge are the same as those of a magistrate, with regard to criminal matters; however, municipal courts have no civil jurisdiction.

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Court Name:
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Town of Brunson Municipal Court (Year Ended 2023) 2023 Download
County of Hampton General Sessions Court (Year Ended 2023) 2023 Download
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Town of Cottageville Municipal Court (Year Ended 2023) 2023 Download
City of Orangeburg Municipal Court (Year Ended 2023) 2023 Download
County of Fairfield Court Systems (Year Ended 2023) 2023 Download
County of Orangeburg General Sessions Court (Year Ended 2023) 2023 Download

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Engagement Letter - OSA
OSA <officeofstateauditor@osa.sc.gov>
To slbcpa@charter.net
Reply
Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.
City of Spartanburg
Engagement Letter
Please find below the engagement letter for the City of Spartanburg Municipal Court System.
City of Spartanburg Engagement Letter
George L. Kennedy, III, CPA
State Auditor

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State Treasurer's Office
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Office of State Treasurer
Court Revenue Remittance
LOGIN
If you have not registered, please click here to register.
Username:
Password:
Submit
Click here to reset password.

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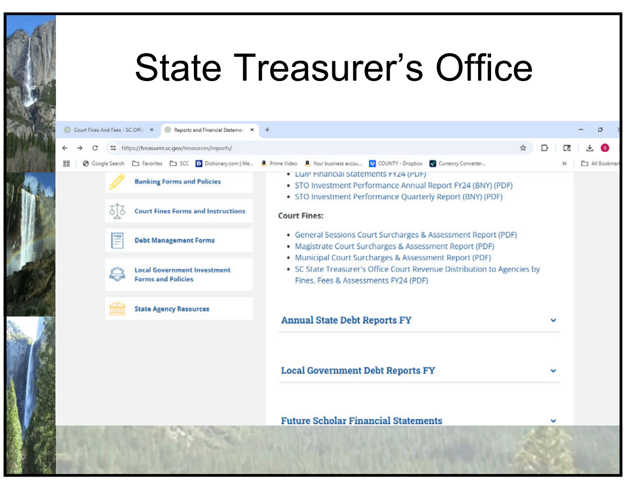

State Treasurer's Office
https://treasurer.sc.gov/resources/reports/
Banking Forms and Policies
Court Fines Forms and Instructions
Debt Management Forms
Local Government Investment Forms and Policies
State Agency Resources
STO Investment Performance Annual Report FY24 (BNY) (PDF)
STO Investment Performance Quarterly Report (BNY) (PDF)
Court Fines:
General Sessions Court Surcharges & Assessment Report (PDF)
Magistrate Court Surcharges & Assessment Report (PDF)
Municipal Court Surcharges & Assessment Report (PDF)
SC State Treasurer's Office Court Revenue Distribution to Agencies by Fines, Fees & Assessments FY24 (PDF)
Annual State Debt Reports FY
Local Government Debt Reports FY
Future Scholar Financial Statements

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Municipal Courts

- Law Governing Municipal Courts; Code of Laws 14-25 “Municipal Courts”
- Summary Court Judges Bench Book
- Municipal Government Ordinances

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Legislature Online

South Carolina Code of Laws
Title 5 - Municipal Corporations

CHAPTER 1 - INCORPORATION	HTML	Wor
CHAPTER 3 - CHANGE OF CORPORATE LIMITS	HTML	Wor
CHAPTER 5 - SELECTION OF FORMS OF MUNICIPAL GOVERNMENT	HTML	Wor
CHAPTER 7 - GENERAL STRUCTURE, ORGANIZATION, POWERS, DUTIES, FUNCTIONS AND RESPONSIBILITIES OF ALL MUNICIPALITIES	HTML	Wor
CHAPTER 9 - MAYOR-COUNCIL FORM OF GOVERNMENT	HTML	Wor
CHAPTER 11 - COUNCIL FORM OF GOVERNMENT	HTML	Wor
CHAPTER 13 - COUNCIL-MANAGER FORM OF GOVERNMENT	HTML	Wor
CHAPTER 15 - NOMINATIONS AND ELECTIONS FOR MUNICIPAL OFFICES	HTML	Wor
CHAPTER 17 - INITIATIVE AND REFERENDUM	HTML	Wor
CHAPTER 19 - CIVIL SERVICE COMMISSIONS	HTML	Wor
CHAPTER 21 - FINANCIAL MATTERS GENERALLY	HTML	Wor
CHAPTER 23 - ZONING AND PLANNING [REPEALED]	HTML	Wor
CHAPTER 25 - BUILDING CODES AND FIRE PREVENTION	HTML	Wor
CHAPTER 27 - STREETS AND SIDEWALKS	HTML	Wor
CHAPTER 29 - OFF-STREET PARKING FACILITIES	HTML	Wor
CHAPTER 31 - ELECTRICITY, WATER, NATURAL GAS AND SEWERAGE SYSTEMS	HTML	Wor
CHAPTER 33 - ICE PLANTS	HTML	Wor
CHAPTER 35 - WATER FRONT IMPROVEMENTS	HTML	Wor
CHAPTER 37 - MUNICIPAL IMPROVEMENTS ACT OF 1999	HTML	Wor
CHAPTER 39 - CEMETERIES AND CEMETERY COMMISSIONS	HTML	Wor

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South Carolina Law > Code of Laws > Title 14

South Carolina Code of Laws
Title 14 - Courts

- CHAPTER 1 - GENERAL PROVISIONS
- CHAPTER 2 - ABOLITION OF CERTAIN COURTS AND OFFICES
- CHAPTER 3 - SUPREME COURT
- CHAPTER 5 - CIRCUIT COURTS
- CHAPTER 7 - JURIES AND JURORS IN CIRCUIT COURTS
- CHAPTER 8 - COURT OF APPEALS
- CHAPTER 9 - COUNTY COURTS
- CHAPTER 11 - MASTERS AND REFEREES
- CHAPTER 13 - COURT REPORTING
- CHAPTER 15 - COURT STENOGRAPHERS AND BAILIFFS
- CHAPTER 17 - CLERKS OF COURTS
- CHAPTER 23 - PROBATE COURTS
- CHAPTER 25 - MUNICIPAL COURTS
- CHAPTER 27 - JUDICIAL COUNCIL
- CHAPTER 29 - VETERANS TREATMENT COURT PROGRAM
- CHAPTER 31 - MENTAL HEALTH COURT PROGRAM

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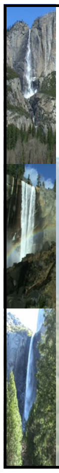

Governing Law Ω

- **SC Code of Laws 14-25**

-35: Appointment and duties of clerk of court.

The … clerk of the court shall keep such records and make such reports as may be determined by the State Court Administrator.

-85: "All fines and penalties collected by the municipal court shall be forthwith turned over by the clerk to the treasurer of the municipality for which such court is held.

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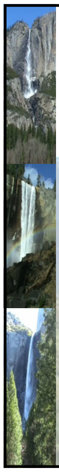
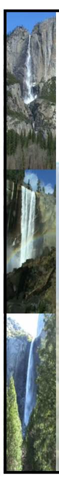


Governing Law

- **SECTION 14-1-208.** Additional assessment, municipal court; remittance; disposition; annual audits.
  - (A) 107.5 percent of the fine imposed as an assessment
  - (B) city treasurer must remit 11.16 percent [of] assessment imposed in subsection (A) to the municipality to be used for the purposes set forth in subsection (D) and

14



Governing Law Ω

- **SECTION 14-1-208.** Additional assessment, municipal court; remittance; disposition; annual audits.
  - (B) 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.
  - Assessments paid in installments must be remitted as received.

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Governing Law

- **SECTION 14-1-208.** Additional assessment, municipal court; remittance; disposition; annual audits.
  - (D) These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15, Chapter 3, Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts

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Governing Law

- **SECTION 14-1-208.** Additional assessment, municipal court; remittance; disposition; annual audits.
  - (E) To ensure that fines and assessments imposed pursuant to this section … are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each municipality pursuant to Section 5-7-240 must include:

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Governing Law

- **SECTION 14-1-208.** Additional assessment, municipal court; remittance; disposition; annual audits.
    - a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and
    - a Uniform Supplemental Schedule Form detailing all fines and assessments collected at the court level, the amount remitted to the municipal treasurer, and the amount remitted to the State Treasurer.

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Uniform Schedule Form

- **SECTION 14-1-208 (E) (1)**
  - To the extent that records are made available in the format determined pursuant to subsection (E)(4), the Uniform Supplemental Schedule Form developed by the Office of the Attorney General, South Carolina Crime Victim Services Division, <u>must be used by all counties and municipalities</u> to report their crime victim services funds and must include the following elements:

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Uniform Schedule Form Elements

- **SECTION 14-1-208 (E) (1)**
  - (a) all fines collected by the clerk of court for the municipal court;
  - (b) all assessments collected by the clerk of court for the municipal court;
  - (c) the amount of fines retained by the municipal treasurer;
  - (d) the amount of assessments retained by the municipal treasurer;

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Uniform Schedule Form Elements

- **SECTION 14-1-208 (E) (1)**
  - (e) the amount of fines and assessments remitted to the State Treasurer pursuant to this section; and

    (f) the total funds, by source, allocated to victim services activities, how those funds were expended, and any balances carried forward.

21

Uniform Schedule Form Elements

- **SECTION 14-1-208 (E)**
  - (2) The Uniform Supplemental Schedule Form must be included in the external auditor's report as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

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Uniform Schedule Form Elements

- **SECTION 14-1-208 (E)**
  - (3) Within thirty days of issuance of the audited financial statement, the municipality must submit to the State Treasurer a copy of the audited financial statement and a statement of the actual cost associated with the preparation of the Uniform Supplemental Schedule Form required in this section. …the municipality may retain … the actual expense charged … not to exceed one thousand dollars each year.

23

Uniform Schedule Form Elements

- **SECTION 14-1-208 (E)**
  - (4) The clerk of court and municipal treasurer shall keep records of fines and assessments required to be reviewed pursuant to this subsection **in the format determined by the municipal governing body and make those records available for review**.

24

Governing Law

- **SECTION 14-1-210.** Periodic audits of county and municipal treasurers and clerks of court to determine whether mandated fees collected and remitted; reports; collection and distribution of assessments, training.
  - the State Auditor shall periodically examine the books, accounts, receipts, disbursements, vouchers, and any records considered necessary of … municipal courts.

25

Governing Law Ω

- **SECTION 14-1-210.**
  - to report whether or not the assessments, surcharges, fees, fines, forfeitures, escheatments, or other monetary penalties imposed or mandated, or both, by law in family court, circuit court, magistrates court, and municipal court are properly collected and remitted to the State.
  - local authority is required to participate in and cooperate fully with the examination.

26

Governing Law

- **SECTION 14-1-210.**
  - Over remitted,
  - Under remitted,
  - Incorrectly reported,
  - Incorrectly retained, or
  - Incorrectly allocated the State or victim services portion of the funds collected by the jurisdiction

27

Governing Law

- **SECTION 14-1-210.**
- Determine where the error occurred:
  - If municipal treasurer, notify Department of Crime Victim Compensation and
  - If full payment has not been remitted within 90 days State Treasurer to adjust State Aid to Subdivisions

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Governing Law

- **SECTION 14-1-210.**
- Determine where the error occurred:
  - If municipal court, notify Chief Justice of the State and
  - If full payment has not been remitted within 90 days State Treasurer to adjust State Aid to Subdivisions

29

Governing Law

- **SECTION 14-1-214.** Payment of fines, fees, court costs by credit or debit card.
  - May accept payment by credit card and
  - must impose a separate fee on the person making a payment by credit card that wholly offsets the amount of administrative fees charged to the court.
  - must deposit the credit card fee or service charge in the general fund of the court's respective governmental unit.

30

Governing Law

- Section 59.14 of the 2026-2027 Gen. Appropriations Act
- may retain carry forward victims funds …but not more than $25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher.
- Any unspent funds … greater than [that] … must remit those funds to the State Victim Assistance Program (SVAP) within 120 days after the end of the fiscal year.

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Judge's Bench Book

- **E. Uniform Recordkeeping and Information System**

"Recordkeeping procedures promulgated by S.C. Court Administration shall be utilized by all municipal courts."

- Case Disposition Report
- Annual Judicial Survey
- Reports to Court Administration

32

Reports to Court Administration

- Bonds for Magistrates and Magistrates' Employees
- Bank Account(s)
- Criminal Cases Not Disposed of Within Sixty (60) Days

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Reports to Court Administration

- Bank Account(s)
  - There is no requirement under S.C. Codes of Law that Municipal Judges have an official bank account. There may be a Municipal Ordinance that requires an official bank account. The Office of S.C. Court Administration **would recommend** that the Court establish such account.
- There is no bond requirement municipal judges or their staff, unless required by municipal ordinance.

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Local Ordinances

- We [State Auditors] will select and test your own ordinances
  - Need a copy of ordinance [especially the penalty section]

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Handout – Judicial Memo

- 2026-27 NO CHANGES:
- Highlights:
  - Crime Victims Services Division [CVSD]
    - Uniform Supplemental Schedule Form
    - Use with 6-30-18 audit year ends or later
  - Richele Melvin with CVSD/DCVC would be your contact to answer any questions
    - (803) 734-4137
    - RMELVIN@SCAG.GOV

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PROVISO 98.9

- Penalties for not submitting audited financial statement to STO
  - Municipal audit requirement under 14-1-208 – must submit within 13 months of fiscal year end
  - If late, 100% of Aid to Subdivisions withheld until report submitted.
  - Significant finding re: court monies – Proviso 117.48 or withhold 25%

37

PROVISO 98.9

- Penalties for not reporting court fines to the STO
  - If more than 90 days delinquent in monthly reporting of State Treasurers Revenue Remittance Form [STRRF]
    - Withhold 25%
    - After 90 days, any funds held can be turned over to SAO for an audit of court fines under Proviso 105.4

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PROVISO 105.4

- Mandated Audit Requirement
  - Minimum of 15 audits annually
  - In accordance with SC Code 14-1-210
  - Selection based on STO recommendation [based on an instance in the current or previous fiscal year of failing to report (90+ days behind), incorrectly reporting or under remitting amounts owed] or random

39

SECTION 14-1-210

- Mandated Audit Requirement, MUST cooperate
- Audits of Family, Circuit, Magistrates and Municipal courts
- Audit any records considered necessary
- Audit court monetary penalties imposed or mandated
- Report whether monies properly collected and remitted

40

SECTION 14-1-210

- Determine if proper amount reported, retained and allocated for Victims Services
- Entity has a right to respond before publication
- Submit a copy to chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, and the Governor

41

SECTION 14-1-210

- STATE OR DCVC FINDINGS:
  - Over Paid the State or Victims
    - SAO to notify the STO to make the appropriate adjustment
  - Under paid or incorrectly retained, reported or allocated:
    - SAO to determine where the error was made.

42

SECTION 14-1-210

- Depending on where the error was made:
  - Municipal Treasurer’s error:
    - SAO to notify municipal administrator
    - SAO to notify OCVC
    - 90 days to settle account with STO or STO to withhold State Aid to Subdivisions in an amount equal to State amount determined to be owed to the STO

43

SECTION 14-1-210

- Depending on where the error was made:
  - Court error:
    - SAO to notify proper municipal administrator, their supervising authority and the chief justice
    - Municipal court has 90 days to settle account with STO or OCVC

44

PROVISO 117.48

- OCVC Audit Authorization
  - If notified by SAO or complaints
  - Programmatic and/or financial audits both allowed
  - Audits of you or any NPO you give victims money to
  - Ensure victims money spent in accordance with law [Victim Services Coordinating Council]

45

PROVISO 117.48

- OCVC Budget Authorization
  - You and any funded NPO required to submit victims budgets to OCVC within 30 days of approval
  - Failure to comply will initiate allowed financial and programmatic audit and place your name as “Noncompliant” on OCVC’s website.

46

PROVISO 117.48

- OCVC Finds an Error:
  - You or the NPO have 90 days to rectify
  - Failure to cooperate with the audit or to rectify in 90 days results in monetary penalty of Unallowable Expenditures plus $1,500
  - Failure to pay penalty within 30 days results in equal reduction of subsequent year appropriation [for NPO]

47

PROVISO 117. 98

- Filing Requirements
  - Treasurers remittance must occur by the 15th of the month following the month the remittance is for.
  - Failure to remit for two consecutive months in a fiscal year requires the Criminal Justice Academy to withhold training for ALL jurisdictions within that political subdivision
  - Certified under oath by July 1

48

Most Frequent Findings

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

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Adherence to Fine Guidelines

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

50

Timely Filing

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

51

Charging Applicable Fees

- Proper classification of violation
  - Traffic, DUI/DUS, Criminal, DUI – Breathalyzer done on the UTT?
  - Seatbelt and Parking – nonassessed
- If you ever have an Indigent Defense Fee of $500, Judicial has ruled that the 3% STP Fee cannot be charged on it.

52

Victim Services

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

53

Uniform Supplemental Schedule Form

- Per Act 96:
  – Take out your Form - Handout

54

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.

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QUESTIONS

- CONTACT INFORMATION:
- 864-680-6191
- SLBCPA@CHARTER.NET

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