

COURT FEES AND FINES REMITTED TO THE STATE TREASURER

Relevant South Carolina Code Cites

5-7-10: Establishes *“...duties, functions and responsibilities of municipalities under all forms of municipal government...”*

5-7-240: Requires *“...an independent audit of all financial records and transactions of the municipality...”*

14-1-206, -207, -208: Mandate that the required annual audit must include *“...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 supplementary schedule detailing all fines and assessments...”*

- (1) collected by the courts,
- (2) amount remitted to the country treasurer, and
- (3) amount remitted to the State Treasurer.

14-1-210: Provides that the *“...State Auditor shall periodically examine the [documents] considered necessary of the county treasurers, municipal treasurers, and [courts] to report whether or not the [fines and fees] imposed or mandated, or both, by law in [courts] are properly collected and remitted to the State....”*

Further requires municipalities to submit a copy of their audit to the State Treasurer and the State Auditor and states *“...If a municipality fails to provide the copy of the annual audit within the time provided, the Office of the State Treasurer may withhold the municipality’ state Aid to Subdivisions Act distribution until the annual audit report is properly filed.”*

Proviso 98.9: Establishes Penalties for Non-reporting required above.

<u>Non-Compliance</u>	<u>Currently Available Penalty</u>	<u>Fine or temporarily withheld?</u>
Failure to submit financials to State Treasurer	100% of state payments to the municipality	Withheld until Audited Financials are received
Significant finding related to court fine reporting or remittance in the audited financials	25% of state payments	Withheld until deficiency is satisfied
90 days late on monthly remittances / reporting to the State Treasurer	25% of state payments	Withheld until all reporting is current