

**South Carolina
Commission on Prosecution Coordination**

Columbia, South Carolina

State Auditor's Report

For the Period of July 1, 2023 through May 31, 2024

and

**Selected Procedures
For the Fiscal Year Ended June 30, 2023**



Independent Accountant's Report on Applying Agreed Upon Procedures

July 22, 2024

Ms. Lisa H. Catalanotto, Executive Director
and
Members of the Commission
South Carolina Commission on Prosecution Coordination
Columbia, South Carolina

We have performed the procedures described in Attachment 1 on the systems, processes and behaviors related to financial activity of the South Carolina Commission on Prosecution Coordination (the Commission) for the period July 1, 2023, through May 31, 2024, and the fiscal year ended June 30, 2023. The Commission's management is responsible for the systems, processes and behaviors related to financial activity.

The Commission's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of understanding the systems, processes and behaviors related to financial activity. 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.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the systems, processes and behaviors related to financial activity of the Commission for the engagement periods. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The concept of materiality does not apply to findings to be reported in an agreed-upon procedures engagement. Therefore, all findings from the application of the agreed-upon procedures must be reported unless the definition of materiality is agreed to by the Commission's management. Management of the Commission has agreed that the following deficiencies will not be included in the State Auditor's Report on Applying Agreed-Up on Procedures:

- Errors of less than \$1,000 related to non-payroll procedures.

We are required to be independent of the Commission and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the governing body and management of the Commission, 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.

George L. Kennedy, III, CPA
State Auditor

**South Carolina Office of the State Auditor
Agreed-Upon Procedures - Commission on Prosecution Coordination (E21)**

The following procedures were performed for the period July 1, 2023 through May 31, 2024:

Cash Receipts/Revenues

1. Haphazardly select fifteen cash receipts and inspect deposit reports, correspondence regarding revenue receipts, and the State Treasurer's Office (STO) Court Fine Distribution spreadsheets and invoices to determine:
 - Receipts agree with the general ledger as to amount, date, payor, and account classification.
 - Receipts were deposited in a timely manner, in accordance with Proviso 117.1 of the fiscal year 2024 Appropriation Act.
 - Both revenue collections and amounts charged are properly authorized by South Carolina Code of Law Sections: 14-1-212, 17-22-300 and 1-11-140.
 - Receipts are recorded in the proper fiscal year.

We found no exceptions as a result of the procedure.

Non-Payroll Disbursements

2. Haphazardly select twenty non-payroll disbursements (ten distributions to the Judicial Circuit Solicitors' Offices, two procurements over \$10,000, three federally funded, and five other non-payroll disbursements) and inspect Commission calculation spreadsheets and invoices to determine:
 - Disbursement's invoices agree to the general ledger as to vendor, amount, date, and account classification.
 - Disbursement approval was performed by an individual, with proper authority, other than the preparer.
 - Disbursement is a valid expenditure of the Commission.
 - Disbursement is recorded in the proper fiscal year.

For federally funded non-payroll expenditures, inspect supporting documentation to determine:

- Disbursement complied with the requirements and period of performance of the program and was properly reported on the South Carolina Enterprise Information System (SCEIS) Business Warehouse Schedule of Federal Awards (SEFA) report as to fund source, reportability, federal sponsor, and assistance listing number.

For procurements over \$10,000, inspect invoices to determine:

- Disbursement complied with South Carolina Code of Law 1-11-67 or 10-7-10.

For distributions to the Judicial Circuit Solicitor's Offices, inspect the Commission's calculation spreadsheets and:

- Recalculate the payment to determine that the amount distributed complies with Proviso Section 60 of the 2024 Appropriation Act.

3. Haphazardly select five purchasing card transactions from the Office of Comptroller General (CG) listing of purchasing card transactions and inspect monthly purchase summaries and applicable receipts to determine:
 - The cardholder is an authorized user and individual credit limits have been properly approved in accordance with Commission policies and procedures.
 - The purchase is a valid expenditure.

Non-Payroll Disbursements (Continued)

- The monthly purchase summary was submitted along with applicable receipts and signed by the cardholder and appropriate reviewer.
- The purchase did not exceed the single transaction limit or the individual credit limit and there was no indication of transaction splitting.
- The purchase did not exceed the procurement code's small purchase, no competition limit set forth in Section 11-35-1550(2)(a).

We found no exceptions as a result of the procedures.

Payroll

4. Haphazardly select two employees who terminated employment to determine if they were removed from the payroll in accordance with the best practices established by the South Carolina Human Resources Division, and that their last paycheck, including any leave payout or comp time, was properly calculated.
5. Haphazardly select three employees hired to determine if they were added to the payroll in accordance with the best practices established by the South Carolina Human Resources Division and that their first paycheck was properly calculated.

We found no exceptions as a result of the procedures.

Journal Entries

6. Haphazardly select five journal entries and inspect invoices, SCEIS Journal Entry documentation and approvals to determine that the journal entry is valid and approved by someone with proper authority and different from the preparer.

We found no exceptions as a result of the procedure.

Assets

7. Select the capital asset acquisition and inspect invoices to determine that each asset was properly capitalized and posted to the general ledger in accordance with the CG's *Reporting Policies and Procedures Manual*.

We found no exceptions as a result of the procedure.

The following procedures were performed for the fiscal year ended June 30, 2023:

Reporting Packages

8. Inspect fiscal year end reporting packages submitted to CG. Compare responses on the Master Reporting Package Checklist and any required supplemental information to the SCEIS general ledger and Commission prepared records.
9. In addition to the procedure above, perform the following:
 - Grants and Contributions Revenue Reporting Package

Haphazardly select three grants and agree the reported beginning and ending fund balances, receipts, qualified expenditures, fund, grant number, and assistance listing number to the SCEIS general ledger and SCEIS Display Grant Master.
 - Subsequent Events Questionnaire

Compare responses and any required supplemental information to the SCEIS general ledger and Commission prepared records.

We found no exceptions as a result of the procedures.

Personal Property Inventory

10. Inspect the inventory of personal property, excluding expendables, provided by the Commission to determine that it was completed during the fiscal year as required by South Carolina Code of Laws Section 10-1-140.

We found no exceptions as a result of the procedure.

Commission-Specific Provisos

11. Determine compliance with Commission-specific state provisos (60.3 Judicial Circuits State Support, 60.9 DUI Prosecution, 60.13 Intake and Analysis Funding) by inquiring with management and observing FY23 Driving Under the Influence Dispositions report, where applicable.

We found no exceptions as a result of the procedure.

Status of Prior Findings

12. Through inquiry of management and inspection of the Cash Receipt and Revenues, Payroll, and Commission-Specific Provisos, determine the Commission has taken appropriate corrective action on the findings reported during the engagement for the prior fiscal year.

We determined the Commission had taken adequate corrective action on the prior year findings.