**2024 MINIMUM AGREED-UPON PROCEDURES  
FOR MUNICIPALITIES WITH TOTAL RECURRING REVENUES AT OR ABOVE  
THE THRESHOLD PER SECTION 5-7-240**  
  
This document is intended to communicate the required minimum agreed-upon procedures for **qualified** municipalities, to be performed by an independent certified public accountant or a firm of certified public accountants, along with a compilation, in order to meet the annual reporting requirement per SC Code section 5-7-240 and 14-1-208. Note this is **effective for the municipal fiscal year beginning after 1/1/2024** and municipalities **qualify** to submit a compilation in place of an audit when the municipal’s prior year reported total recurring revenues are less than or equal to the threshold per section 5-7-240. This threshold is currently **$500,000**, which will be adjusted for inflation per the method prescribed in 5-7-240(D) on an annual basis by the Revenue and Fiscal Affairs Office.

The required minimum agreed upon procedures, as agreed upon by the Office of the SC State Treasurer and the Office of the State Auditor, as are follows:

1. Agree the amounts reported by the *[Town/City]* on its Uniform Schedule of Court Fines, Assessments and Surcharges (Uniform Schedule), as reported in the annual financial statement compilation, for the period *[month/date/year]* through *[month/date/year]*, to the *[Town/City]*’s general ledger.
2. Inspect the City’s Uniform Schedule of Court Fines, Assessments and Surcharges, as reported in the annual financial statement compilation, to confirm that it contained all the elements required by South Carolina Code of Laws Section 14-1-208.
3. Select and inspect 6 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. Compare and agree the amounts reported on the monthly remittance forms or equivalents to the City’s support. Inspect the City’s support to confirm that the *[Town/City]* properly classified fine, fee, assessment, and surcharge receipts.
4. Obtain the court dockets or equivalents from the Clerk of Court and judgmentally select 6 cases from the court dockets 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. Additionally, inspect 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.
5. Make inquiries and confirm that any funds retained by the City for victim assistance were deposited into a separate account. Select 6 expenditures to confirm that the *[Town/City]* expended victim assistance funds in accordance with State law and the South Carolina Court Administration fee memoranda. Inspect the *[Town/City]*’s Victim Assistance account to confirm the Victim Assistance fund balance was retained as of the first day in the next fiscal year in accordance with State law.