



Forensic Accounting Report  
Report Date: June 26, 2025

# **SOUTH CAROLINA OFFICE OF THE STATE AUDITOR**





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# INTRODUCTION AND BACKGROUND

Eide Bailly LLP (hereinafter referred to as “we,” “our,” or “us”) was engaged by South Carolina Office of the State Auditor (“SCOSA”) on August 1, 2024, to conduct a forensic accounting of Hampton County, South Carolina (the “County”) for the fiscal years ended June 30, 2016 through June 30, 2024 (“scope time period”). The predication for the engagement was South Carolina Department of Revenue’s (“SCDOR”) findings as reflected within their audit report of the County’s Capital Project Sales Tax (“CPST”) dated July 16, 2024. In 2012, the citizens of the County approved a **1%** CPST for a period of **8** years beginning May 1, 2013, and ending June 30, 2021.

SCDOR’s compliance audit included a review of the expenditures and collections of the sales tax revenue from May 1, 2013 through June 30, 2021. The report listed the following findings:

- The General Fund borrowed **\$13,250,000.00** from the CPST Fund between August 2013 through June 2021, with an outstanding amount of **\$3,250,000.00**.
- A depositing error of **\$363,685.19** was made and must be repaid to the CPST fund.
- Supporting documentation was not provided by the County for a sample of withdrawals from the CPST bank account.
- The referendum authorizing the capital project sales tax provided a priority list of projects to be funded. There were several projects with a lower priority that were completed before higher priority projects were started.
- The County did not submit quarterly reports required by *South Carolina Code Section 4-10-360*.

According to SCOSA Request for Proposal Admin 2024-02, the County indicated any unfinished projects could not be completed due to a lack of funds.

The County’s audited financial statements for the scope time period noted the following:

- Internal control weaknesses such as:
  - Untimely bank reconciliations;
  - Incomplete and untimely postings to general ledgers;

- Overstatement of capital assets;
  - Lack of formal accounting policies and procedures;
  - Lack of supporting documentation for journal entries and disbursements;
  - Untimely accounts payable reconciliations; and
  - Improper use of earmarked funds due to cash flow issues.
- The General Fund received advances from other funds, which includes the Fire District Fund and the Fire Bond Fund.
  - The County has been suffering from several years of budget deficits.

As a result of the concerns noted above, the South Carolina legislature adopted a proviso in its fiscal year 2025 budget directing SCOSA to contract an independent third party to conduct a forensic accounting engagement of the County. **Figure 1** lists the scope of work of the forensic accounting engagement performed by us, as listed in the SCOSA Request for Proposal Admin 2024-02.

**Figure 1 – Scope of Work**

Scope
Investigate the amount borrowed by the General Fund from CPST collections and related revenue bond proceeds, as well as the amounts repaid.
Investigate the amounts borrowed by the General Fund from other restricted purpose funds, as well as the amounts repaid.
Investigate how the amounts borrowed from other funds were used by the General Fund.
Determine the amount the General Fund owes for advances from other funds as of June 30, 2024.
Identify any advances or uses that may violate laws or regulations.

Our report reflects the information considered, procedures performed, and our related observations as it relates to the engagement scope.

## INFORMATION CONSIDERED

A listing of documentation considered can be viewed in **Attachment 1**.

Information was also gathered through discussions with the following individuals:

- Budgeting Consultant
- Fiscal Coordinator
- Interim County Administrator with the MRB Group
- Auditing/Accounting Consultant
- Treasurer
- County Administrator



## SCOPE LIMITATION

The forensic accounting engagement was limited to the records made available to us. **Figure 2** lists documents or information for the scope time period that have been requested by us but were unable to be produced by the County.

**Figure 2 – Documents Unable to be Provided**

Document	Time Period
Council meeting minutes	July 1, 2015 through March 31, 2017
Council meeting minutes	November 1, 2023 through June 30, 2024
Palmetto State Bank statements and cancelled checks for County A/P account ending in no. 9191	January 19, 2024 through June 30, 2024
Loan Agreements for Palmetto State Bank 6979277 Loan	June 30, 2016
Final Official Statement for General Obligation Bonds Series 2010B	October 22, 2010
Supporting Documentation for Various General Fund Loan Transactions	September 16, 2015 through June 30, 2023
General Ledger Activity for Various Treasury Transactions	September 11, 2015 through August 5, 2020
Palmetto State Bank Visa Credit Card Statements	July 1, 2015 through June 30, 2024
Supporting Documentation for Various Bank Transactions	May 29, 2018 through December 29, 2023
MRB Consulting Group's Organizational Assessment Findings Report	Report Date Unknown

At the time of the forensic accounting engagement, County personnel with direct knowledge of key transactions, processes, and decision-making during the scope time period were no longer employed. The County's employee turnover during the last several years within the Finance Department made it difficult for us to obtain clarifications or information regarding certain activities relevant to our engagement.



## OTHER NOTABLE INFORMATION GATHERED

Most of the individuals interviewed were not employed by the County throughout the entire scope time period. However, based on their review of available documentation and the information accessible at the time of their employment, we were able to gain insight into certain County operations, processes and procedures, as described below:

- During 2014, Nevamar closed its plant in Hampton County, causing a loss of over **200** jobs. The departure of the company disrupted the County's ability to sustain its operations.
- The Treasurer's Office:
  - Consists of **2** Tax Clerks, a Deputy, and the Treasurer.
  - Experienced high staff turnover among Deputy Treasurers. For a period of **5** months, the Treasurer operated the office alone without any Deputy support.
  - Transferred money between accounts at the request of the Finance Department.
  - Was responsible for posting journal entries related to transfers between accounts, while the Finance Department is tasked with reconciling these entries and verifying their accuracy.
  - Before the 2018-2019 fiscal year, the Treasurer's Office did not utilize the financial accounting system PUBLIQ Software, but instead utilized a manual ledger system.
- Budgets were submitted to the County's Council without accompanying explanations or insight into the methodology used in their development. There is no evidence that budgets were reviewed after being approved.
- The County did not have a formal review process in place for journal entries, and entries were not always recorded in a timely manner.
- Loans between funds were not taken to the County's Council for approval.
- The County faced periods of cash flow issues due to timing delays in the processing of real estate tax collections. As a result of these cash flow issues, available funds were borrowed by the General Fund to cover essential expenses such as payroll and retirement obligations.
- Purchasing policies and procedures were not always followed.

# LOANS

## BANK RECORDS

We examined available bank records for the County for the scope time period. A total of **53,810** debit/disbursement transactions and **26,040** credit/deposit transactions were examined for **52** Palmetto State Bank accounts totaling **\$1,464,698,683.74** and **\$1,463,443,440.90**. These bank records were used to verify loans to the general fund and any related repayments.

## DUE TO/FROM GENERAL LEDGER ACCOUNTS

In government accounting, “due to” and “due from” general ledger accounts are used to record short-term amounts owed between different funds within the same governmental entity. “Due to” accounts represents payables, while “due from” accounts represents receivables. We reviewed all due to and due from general ledger accounts and reconciled the transactions to confirm that corresponding entries were recorded in both affected funds. We reviewed **111,382** general ledger due to/due from transactions. We were unable to locate corresponding journal entries for **25** transactions in the 2024 fiscal year with a net value of **\$276,848.67** in combined debits and credits. **Figure 3** provides a summary of unmatched journal entries.

**Figure 3 – Summary of Unmatched Entries (Fiscal Year 2024)**

Reporting Fund Number	Reporting Fund Name	Offsetting Fund Number	Offsetting Fund Name	Number of Transactions	Net Amount
100	General Fund	165	Grants	1	(\$301,051.60)
100	General Fund	121	Fire Bond	1	(19,861.00)
122	E911	100	General Fund	1	(2,962.49)
100	General Fund	115	Council On Aging	11	(976.80)
100	General Fund	140	Airport	2	339.36
163	CPST II	100	General Fund	1	992.61
100	General Fund	122	E911	2	1,158.95
100	General Fund	110	Clerk Of Court - Unit Cost	2	491.24
100	General Fund	120	Fire District	2	11,827.18
189	New Life Center	100	General Fund	1	13,332.88
120	Fire District	100	General Fund	1	19,861.00
<b>Total</b>				<b>25</b>	<b>(\$276,848.67)</b>

Transactions between the General Fund/Fire Bond, and Fire District/General Fund in the amount of **\$19,861.00** appear to be coded to the incorrect fund. We were unable to determine the cause of the remaining unmatched entries.

## **CAPITAL PROJECTS SALES TAX FUND**

The *South Carolina Code of Laws Title 4, Chapter 10, Article 3, "The Capital Projects Sales Tax Act"*, governs the use, restrictions, and administration of capital sales taxes. The following key sections outline the authorized uses of the funds.

### **Section 4-10-310, Imposition of Tax**

*The county government body may impose 1% sales and use tax, subject to a referendum, to be used for a specific purpose and period of time. These funds may be used to pay debt service on bonds issued for capital projects.*

### **Section 4-10-330, Contents of Ballot Question; Purposes For Which Proceeds of Tax to be Used**

*Referendum must specify the purpose of the proceeds and the priority the funds will be used in the event multiple capital projects are identified. The referendum may include the following types of projects:*

- *Highways, roads, streets, bridges, and public parking garages and related facilities;*
- *Courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education, or any combination of these projects;*
- *Cultural, recreational, or historic facilities, or any combination of these facilities;*
- *Water and/or sewer projects;*
- *Flood control projects and storm water management facilities;*
- *Beach access and beach renourishment;*
- *Dredging, dewatering, and constructing spoil sites, disposing of spoil materials, and other matters directly related to the act of dredging;*

- *Jointly operated projects of the county, a municipality, special purpose district, and school district, or any combination of those entities, for the above items; and*
- *Any combination of the projects outlines above.*

Ordinance number 2012-008 of the County outlines the authorized uses of CPST proceeds. **Figure 4** lists these authorized uses.

**Figure 4 – List of Authorized Uses**

Priority Number	Estimated Cost	Project Description
1	\$907,000.00	Prepaying existing debt for Emergency Communication System.
2	500,000.00	Prepaying existing USDA loan for the renovation of the Estill Library.
3	2,627,000.00	Construct a New Health Department on current site.
4	3,500,000.00	Construct a Recreation Complex in the Hampton/Varnville area to include baseball fields, gym, open areas, play ground, etc.
5	2,500,000.00	Renovate and enlarge the existing County Library in Hampton.
6	102,000.00	Repairs to the roof of the Hampton County Detention Center.
7	195,000.00	Structural improvements to County Museum.
8	20,000.00	Improvements to the County Animal Shelter.
9	100,000.00	Improvements to the exterior of the County Administration Building.
10	700,000.00	Yemassee Multi-Purpose Building.
11	150,000.00	Improvements to existing Estill Recreation facilities.
12	100,000.00	Renovations to Estill Senior Citizens Center.
<b>Total</b>	<b><u>\$11,401,000.00</u></b>	

CPST proceeds were to be expended for design, engineering, construction, improvement of the projects and in the priority listed in **Figure 4**. The order of priority could be adjusted based on construction schedules or other events that could affect the schedule for a particular project. In the event the CPST proceeds could not fully fund all projects, the lowest priority projects were not to be funded.

We reviewed the County's due to/from general ledger details for the scope time period and identified the General Fund received **\$9,000,000.00** of loans from CPST during September 16, 2015 through June 30, 2021. We identified the General Fund repaid CPST **\$6,000,000.00** during

March 7, 2016 through March 12, 2019. Based on the transactions provided, the General Fund owes **\$3,000,000.00** to CPST. **Figure 5** provides a detail of these loans and repayments.

**Figure 5 – Detail of General Fund Loans from CPST and Repayments**

Date	Fiscal Year	Description	Account Code	Loan Amount	Loan Repayment	Balance
9/16/2015	2016	Loan To General Fund	100-020-00999-02258	\$1,500,000.00		\$1,500,000.00
11/5/2015	2016	General Fund Reimbursement From Special Fund & LOA	100-020-00999-02258	750,000.00		2,250,000.00
3/7/2016	2016	Monthly Payoff General Fund To Special Funds	100-020-00999-02258		\$2,250,000.00	0.00
9/1/2016	2017	Loan To General Fund	100-020-00999-02258	1,500,000.00		1,500,000.00
12/9/2016	2017	Monthly General Fund Reimbursement From Special Fund	100-020-00999-02258	500,000.00		2,000,000.00
2/7/2017	2017	Monthly Payoff General Fund To Special Funds	100-020-00999-02258		500,000.00	1,500,000.00
3/9/2017	2017	Payoff General Fund Loan Repayment	100-020-00999-02258		1,000,000.00	500,000.00
5/12/2017	2017	General Fund Loan Repayment	100-020-00999-02258		500,000.00	0.00
7/14/2017	2018	Monthly General Fund Reimbursement From Special Fund	100-020-00999-02258	1,500,000.00		1,500,000.00
11/20/2017	2018	Monthly General Fund Reimbursement From Special Funds	100-020-00999-02258	250,000.00		1,750,000.00
1/19/2018	2018	Loan Repayment	100-020-00999-02258		1,500,000.00	250,000.00
10/12/2018	2019	Transfer From CPST To General Fund	100-020-00999-02258	1,000,000.00		1,250,000.00
10/18/2018	2019	Transfer From CPST To General Fund	100-020-00999-02258	1,000,000.00		2,250,000.00
3/12/2019	2019	General Fund Loan Repayment Transfer	100-020-00999-02258		250,000.00	2,000,000.00
9/19/2019	2020	Cover P&B Due To/From Entries	100-020-00999-02258	500,000.00		2,500,000.00
6/30/2021	2021	AJE Correction	100-020-00999-02258	500,000.00		3,000,000.00
<b>Total</b>				<b>\$9,000,000.00</b>	<b>\$6,000,000.00</b>	

Given the restricted purposes of the fund, these loans do not appear to be allowable.

We located the transactions listed in **Figure 5** within the bank records provided. We reviewed the available supporting documentation for all transactions, with the exception of the transactions listed in **Figure 6**, for which the County was unable to provide any supporting documentation.

**Figure 6 – Transactions With No Supporting Documentation**

Date	Fiscal Year	Description	Account Code	Loan Amount
12/9/2016	2017	Monthly General Fund Reimbursement From Special Fund	100-020-00999-02258	\$500,000.00
9/19/2019	2020	Cover P&B Due To/From Entries	100-020-00999-02258	500,000.00
<b>Total</b>				<b>\$1,000,000.00</b>

## AIRPORT COMMISSION FUND

According to the County's financial audit reports, the Airport Commission Fund is a special revenue fund that legally restricts or commits funds for County Executive airport-related purposes.

We reviewed the County's due to/from general ledger detail for the scope time period and identified the General Fund received **\$750,000.00** of loans from the Airport Commission Fund during November 6, 2017 through September 6, 2019. We identified the General Fund repaid the Airport Commission Fund **\$650,000.00** on February 11, 2019. **Figure 7** provides a detail of these loans and repayments.

**Figure 7 – Detail of General Fund Loans from the Airport Commission and Repayments**

Date	Fiscal Year	Description	Account Code	Loan Amount	Loan Repayment
11/6/2017	2018	Loan to General Fund	100-020-00999-02206	\$275,000.00	
2/11/2019	2019	Refund Account	100-020-00999-02206		\$275,000.00
2/11/2019	2019	Refund Account Loan Payment	100-020-00999-02206	375,000.00	
2/11/2019	2019	Refund Account Loan Payment	100-020-00999-02206		375,000.00
9/6/2019	2020	Transfer to General Fund Due To/From	100-020-00999-02206	100,000.00	
<b>Total</b>				<b>\$750,000.00</b>	<b>\$650,000.00</b>

We located the transactions listed in **Figure 7** within the bank records provided. On November 6, 2017, the Airport Commission Fund's bank account ending in number 3517 transferred **\$375,000.00** to the General Fund's bank account ending in number 0026. We were unable to locate a transaction on the general ledger for this amount indicating a loan between funds or a due to/from until February 11, 2019. We did locate a transaction on the general ledger on November 6, 2017 recording the amount as a Palmetto State Bank Loan Advance. We were not provided loan documents for this amount.

Supporting documentation for the **\$100,000.00** loan on September 6, 2019, included an email from Jennifer Youmans, Treasurer, noting a decline in cash flow from the prior month of

**\$130,000.00** and the need to borrow from the Airport Commission Fund's bank account ending in number 3517 or 3525.

We were not provided supporting documentation for the remaining loan/repayment transactions and, given the restricted purposes of the fund, these loans do not appear to be allowable.

We noted **\$375,000.00** of possible loans provided to the General Fund from the Airport Commission Fund, suggested by the amounts being rounded, which differs from the Airport Commission Fund's reimbursement pattern to the General Fund. **Figure 8** provides a detail of possible loans to the General Fund.

**Figure 8 – Possible Loans to the General Fund from the Airport Commission Fund**

Date	Fiscal Year	Description	Account Code	Possible Loans
1/1/2019	2020	General Fund Reimbursement	100-020-00999-02206	\$100,000.00
10/11/2019	2020	General Fund Reimbursement	100-020-00999-02206	100,000.00
12/13/2019	2020	Reimburse General Fund Due To/From	100-020-00999-02206	75,000.00
11/30/2020	2021	November 2020 General Fund AJES	100-020-00999-02206	100,000.00
Total				<b><u>\$375,000.00</u></b>

No supporting documentation or explanations could be provided by the County relating to the transactions listed in **Figure 8**. As a result, we were unable to confirm if the transactions were true loans to the general fund or reimbursements for transactions the general fund may have made on behalf of the airport commission fund. Based on the procedures performed, the General Fund owes **\$100,000.00** to the Airport Commission Fund and may potentially owe an additional **\$375,000.00**.

## **FIRE BONDS FUND**

The Fire Bond Fund is used to account for the County's tax collections that are allocated to the repayment of the rural fire bond. Its use, restrictions, and administration are further governed

by the *South Carolina Code of Laws Title 4, Chapter 19, "Fire Protection Services"*. The following key sections outline the authorized uses of the funds.

#### **Section 4-19-10, Powers of Governing Body Generally**

*The governing body of each county has the power to effect the levy and collection of ad valorem taxes without limit as to rate or amount upon all taxable property in each service area where fire protection services are furnished to effect the payment of principal and interest of all bonds issued pursuant to this chapter or required for the maintenance and operation of the fire protection system.*

#### **Section 4-19-30 (I), Conditions Precedent to Issuance of Bonds**

*As a condition precedent to the issuance of any bonds under this chapter, the governing body shall provide for either:*

- *The levy and collection of an annual ad valorem tax within the service areas where fire protection services will be furnished from the proceeds of the bonds to be issued which will be sufficient to provide for the payment of the principal and interest on the bonds to be issued; or*
- *The imposition of rates and charges for the furnishing of fire protection services within each service area where fire protection services will be furnished from the proceeds of the bonds to be issued which will be sufficient to provide for the payment of the principal and interest on the bonds to be issued.*

#### **Section 4-19-140, Payment of Principal, and Interest on Bonds; Creation of Sinking Fund; Sources of Funds**

*For the payment of the principal and interest on all bonds issued the full faith, credit, and taxing power of the county must be irrevocably pledged, and there must be levied annually by the county auditor and collected by the county treasurer a tax sufficient to pay the principal of and interest on the bonds as they mature. Revenues from the ad valorem tax levied in the service areas under the provisions of item (1) of **Section 4-19-10** or from the rates and charges for fire protection services must be available for the payment of debt service on such bonds (whether or not such*

*revenues have been pledged for that purpose), and must be delivered to the county treasurer for the payment of such principal and interest and for no other purpose. The bonds issued for a service area subject to the imposition of taxes must be primarily the obligation of the service area and for the payment of principal and interest.*

We reviewed the County's due to/from general ledger detail for the scope time period and identified the General Fund received **\$250,000.00** of loans from the Fire Bonds Fund on November 20, 2018. We identified the General Fund repaid **\$250,000.00** to the Fire Bonds Fund on March 12, 2019. Based on the transactions reviewed, there is no outstanding balance owed by the General Fund to the Fire Bond Fund. **Figure 9** provides a detail of these loans and repayments.

**Figure 9 – Detail of General Fund Loans from Fire Bonds Fund and Repayments**

Date	Fiscal Year	Description	Account Code	Loan Amount	Loan Repayment
11/20/2018	2018	Monthly General Fund Reimbursement From Special Fund	100-020-00999-02231	\$250,000.00	
3/12/2019	2019	General Fund Loan Repayment Transfer	100-020-00999-02231		\$250,000.00

We located a transfer on November 20, 2017 from the Fire Bonds Bank Account ending in number 1937 to the General Fund Bank account ending in number 0026 in the amount of **\$250,000.00**. Our review of the general ledger for November 2017 revealed no additional transactions pertaining to the **\$250,000.00** transfer. This may indicate that the transfer was either recorded a year later on November 20, 2018 or inaccurately entered into the PUBLIQ Software system.

The County was unable to locate supporting documentation for the transactions detailed in **Figure 9**. Given the restricted purposes of the fund, these loans do not appear to be allowable.

## **E911 FUND**

E911 Fund is used to account for the telecommunication fees restricted for expenditures to emergency dispatch services. Its use, restrictions, and administration are further governed by the

*South Carolina Code of Laws Title 23, Chapter 47, "Public Safety Communications Center". The following key sections outline the authorized uses of the funds.*

### **Section 23-47-40, CMRS System Funding**

*(B) Landline funding must be used only to pay for the following enumerated items:*

- The lease, purchase, lease-purchase, or maintenance of emergency telephone equipment, including necessary recording equipment, computer hardware, software and database provisioning, addressing, mapping, and nonrecurring costs of establishing a 911 system;*
- The rates associated with the service supplier's 911 service and other suppliers' recurring charges;*
- The cost of establishing and maintaining a county 911 office or maintaining as currently staffed a county 911 office for the purpose of operating and maintaining the database of the 911 system. Costs are limited to salaries and compensations and those items necessary in the operation of the 911 office and normal operating costs;*
- Items enumerated may be subscriber billed for a period not to exceed thirty months before activation of the 911 service;*
- Items necessary to meet the standards outlined in this chapter, specifically in Section 23-47-20(C);*
- Enhancements either currently available or available in the future offered by service suppliers and approved by the Public Service Commission;*
- A local government may contract to implement and establish a 911 system as set forth in this chapter.*

*(C) Landline funding must not be used for:*

- Purchasing or leasing of real estate, cosmetic or remodeling of communications centers, except those building modifications necessary to maintain the security and environmental integrity of the PSAP;*
- Hiring or compensating dispatchers or call takers other than initial and in-service training;*

- *Mobile communications vehicles, fire engines, law enforcement vehicles, ambulances, or other emergency vehicles, or other vehicles;*
- *Communications, or other equipment used by first responders or other public safety agents, such as radios, radio towers, and computers; and*
- *Consultants or consultant fees for studies of implementation not related to NG9-1-1.*

*(D) A local government may contract with a service supplier for any term negotiated by the service supplier and the local government and may make payments through subscriber billing to provide any payments required by the contract.*

*Ordinance #2012-006 is an amended ordinance to #2001-0716-002. This ordinance states, “The initial E 9-1-1 Service Fee charge, which will become effective upon adoption of this ordinance, shall be \$1.00 per month per applicable subscriber line, for each billed line intended to have access to Emergency Service through the Hampton County E 9-1-1 Service Telephone System. And be it further ordained that a monthly charge shall be levied upon each local exchange access facility subscribed to by telephone subscribers whose local exchange access lines are in the area served by or which would be served by the 9-1-1 service and/or system of the jurisdiction of the county as provided for in the ordinance, in amounts permitted pursuant to S.C. Code 23-47-50, and subject to approval by the Division of Information Resource Management of the South Carolina Budget and Control Board provided that the amounts of such levy shall be set forth precisely in each annual, or supplemental budget ordinance as appropriate together with a provision providing that such charges were a tax enforceable under S.C. Code 23-47-50-(B). Said E 9-1-1 Service Fee rate shall include funding for only such expenses and costs as are authorized under provisions of South Carolina Code Section 23-47-40(A), (B), and (D), as may be approved by the Hampton County Council attendant to the normal adoption of the County's Ordinary and Capital Budgets. Said budget shall clearly delineate the estimated E 9-1-1 Service Fee revenue and the associated expense, and sources of revenue and authorized expenses from sources other than the E 9-1-1 Service Fee, by budget account and line item/object.”*

We reviewed the County's due to/from general ledger detail for the scope time period and identified **\$243,000.00** of possible loans provided to the General Fund from the E911 Fund,

suggested by the amounts being rounded and no unpaid expenses by the E911 fund at the time of the transaction. **Figure 10** provides a detail of possible loans to the General Fund.

**Figure 10 – Possible Loans to the General Fund From the E911 Fund**

Date	Fiscal Year	Description	Account Code	Possible Loans
3/9/2023	2023	To Reimburse General Fund Exp	100-020-00999-02232	\$243,000.00

No supporting documentation or explanations could be provided by the County relating to the transaction listed in **Figure 10**. As a result, we were unable to confirm if the transaction was a true loan to the general fund or reimbursements for transactions the general fund may have made on behalf of the E911 fund. Based on the procedures performed, the General Fund may potentially owe **\$243,000.00** to the E911 Fund.

## **BANK TRANSACTION REVIEW**

Through our review of the County's bank records, we identified **71** disbursements totaling **\$26,111,631.66** that took place before and after the noted loan transactions. These disbursements appear to be the primary use of the proceeds borrowed by the general fund.

Based on our review of these disbursements, we noted the following:

- Thirty-eight (**38**) disbursements totaling **\$14,024,498.35** were not recorded in the general ledger from September 9, 2015 through November 22, 2017. These disbursements consisted of **23** distributions to school districts totaling **\$9,333,030.12** and **15** payroll/budget related transactions totaling **\$4,691,468.23**. The timeframe these transactions were completed aligns with the period during which the Treasurer's Office operated under a manual ledger system.
- Eight (**8**) disbursements totaling **\$2,947,540.65** relating to payroll and budget transfers from November 2, 2017 through July 21, 2022.

We selected a sample of **29** transactions totaling **\$14,033,005.76** or **54%** to understand the nature and intent of the disbursements using available supporting documentation. Our selection was based on the following:

- High dollar amount;
- Rounded amounts; and
- Potentially duplicate transactions.

The County was unable to locate supporting documentation for **8** transactions totaling **\$4,116,601.57**. Based on the supporting documentation provided for the remaining disbursements, we did not find any instances of unallowable or questionable spending.

Based on the procedures performed, we concluded that the loans identified in each of the sections above were made for the following reasons:

- **Possible Overspending:**
  - The department heads did not receive reports detailing actual expenditures in comparison to their budgets. As a result, they lacked awareness of their spending levels that could have affected the financial operations of the General Fund.
  - We observed several transactions relating to school districts that occurred before and after the disbursements of loans to the General Fund, during the period when a manual ledger system was in use. This suggests there may not have been an adequate review or awareness of available fund balances at the time.
- **Lack of Understanding:** Staff turnover may have contributed to a lack of understanding regarding the appropriate use and restrictions of various funds.
- **To Sustain Governmental Operations:**
  - We identified several payroll and budget transmittals/transfers occurring immediately before or after the disbursement of loans to the General Fund, suggesting that these loans were necessary to maintain County operations.
  - We noted **2** instances on October 12, 2018 and September 9, 2019 where the General Fund bank account ending in 0026 would have been overdrawn if the General Fund did not receive the loans from the CPST fund.

## ADVANCES

Advances are used when a loan from one fund to another is expected to be repaid over a period longer than a fiscal year. Through our review of the due to/from general ledger details, we identified the following observations regarding advances made to the General Fund:

- Fifteen (15) funds transferred money to the General Fund before the related expenses were incurred.
- The advanced amounts were typically utilized over a period of 2 days to 3 years.
- Each advance was offset by 1 to 317 individual transactions or expense entries.
- Due to the volume and the time between the advances and their eventual settlement, we were unable to identify instances where the General Fund used the advance funds inappropriately.
- **Figure 11** provides a summary of advances that the General Fund has received from other funds as of June 30, 2024.

**Figure 11 – List of Advances to the General Fund**

Fund Number	Fund Name	Advance
199	School District	\$206,640.95
189	New Life Center	196,248.96
122	E911	150,601.42
168	NSD#1 SRO EDU/Contract	143,987.85
121	Fire Bond	112,612.65
163	CPST II	50,022.70
186	Legislative Delegation	47,551.22
164	Registration Board	24,323.54
500	Treasurer	1,870.25
<b>Total</b>		<b><u>\$933,859.54</u></b>



## OTHER ITEMS OF INTEREST

We identified certain areas during the engagement that may require additional review by the State and/or County.

### CREDIT CARD ACTIVITY

We examined available credit card records for **17** County credit card sub-accounts through Truist Bank during the scope time period. A total of **4,121** purchase/charge and **236** payment/refund transactions were examined totaling **\$744,633.06** and **\$752,590.68** respectively. All transactions were categorized based on the vendor/transaction description. **Figures 12** through **14** provide summaries of total purchases by category and fiscal year, cardholder and fiscal year, and number of purchases by cardholder and fiscal year.

**Figure 12 – Credit Card Charges by Category and Fiscal Year**

Category	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Shopping/Retail Stores	\$25,180.43	\$41,890.93	\$43,429.01	\$35,927.52	\$41,840.49	\$30,177.82	\$19,915.61	\$238,361.81
Amazon	1,585.47	3,932.23	10,152.55	17,773.26	33,044.50	22,177.89	21,813.66	110,479.56
Travel	9,019.22	17,249.17	12,837.02	3,976.58	20,254.12	13,162.68	23,428.02	99,926.81
Professional Services	7,764.33	9,088.78	8,192.75	12,703.53	23,577.13	20,491.15	17,719.31	99,536.98
Food/Restaurants	5,655.18	10,568.76	8,919.31	5,822.01	5,866.98	6,597.47	2,313.66	45,743.37
Automotive/Convenience Stores	6,341.57	7,195.38	6,136.31	5,563.06	1,215.76	3,886.76	9,013.88	39,352.72
Paypal/Cash App	6,261.27	5,025.04	3,810.17	6,597.19	6,003.49	6,393.77	491.00	34,581.93
Utilities	2,122.73	3,814.49	4,348.97	8,649.75	3,335.04	5,109.55	4,898.31	32,278.84
Fees	784.22	575.68	843.99	2,178.18	3,323.59	3,718.52	4,661.42	16,085.60
Software	360.14	1,193.27	1,384.56	1,583.06	1,806.74	3,400.50	2,858.91	12,587.18
Education/Training	460.00	100.00	512.33	0.00	2,403.76	1,820.77	1,290.18	6,587.04
Entertainment	608.49	450.00	50.00	0.00	1,030.49	0.00	750.00	2,888.98
Pet Care	0.00	360.53	399.56	805.54	816.71	478.81	0.00	2,861.15
Unknown	18.34	494.09	219.02	139.37	428.68	1,025.00	149.99	2,474.49
Salon/Spa/Beauty	0.00	0.00	433.00	0.00	0.00	37.47	0.00	470.47
Pharmacy	40.13	6.47	320.67	0.00	0.00	0.00	0.00	367.27
Medical/Health Care	0.00	0.00	0.00	48.86	0.00	0.00	0.00	48.86
<b>Total</b>	<b>\$66,201.52</b>	<b>\$101,944.82</b>	<b>\$101,989.22</b>	<b>\$101,767.91</b>	<b>\$144,947.48</b>	<b>\$118,478.16</b>	<b>\$109,303.95</b>	<b>\$744,633.06</b>

**Figure 13 – Credit Card Purchases by Card Number and Fiscal Year (Amount)**

Card Number	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
284	\$18,191.06	\$29,738.74	\$22,863.92	\$29,144.57	\$34,505.13	\$41,420.35	\$23,522.53	\$199,386.30
276	17,747.88	25,551.89	37,680.60	20,108.64	39,196.41	10,039.80	0.00	150,325.22
326	8,011.74	11,865.75	9,092.39	14,903.63	20,202.38	24,726.39	0.00	88,802.28
300	5,873.12	11,177.27	13,228.67	16,524.44	16,782.50	6,271.26	0.00	69,857.26
318	9,263.69	13,943.24	10,101.96	7,316.12	9,608.10	3,700.82	0.00	53,933.93
334	4,847.30	7,830.32	4,257.04	6,902.90	5,344.17	4,614.18	0.00	33,795.91
292	2,064.51	1,105.93	3,117.46	2,915.69	4,985.51	11,952.52	0.00	26,141.62
4498	0.00	0.00	0.00	0.00	7,815.20	10,423.37	0.00	18,238.57
9025	0.00	0.00	0.00	0.00	0.00	0.00	15,937.66	15,937.66
268	124.22	575.68	843.99	2,173.18	3,303.59	3,693.87	4,660.42	15,374.95
8114	0.00	0.00	0.00	0.00	0.00	0.00	12,956.72	12,956.72
3390	0.00	0.00	0.00	0.00	0.00	0.00	12,668.43	12,668.43
9135	0.00	0.00	0.00	0.00	0.00	0.00	10,949.25	10,949.25
2530	0.00	0.00	0.00	0.00	0.00	0.00	9,009.72	9,009.72
9740	0.00	0.00	0.00	0.00	0.00	0.00	8,448.47	8,448.47
4333	0.00	0.00	496.19	1,726.74	3,204.49	1,635.60	0.00	7,063.02
8460	0.00	0.00	0.00	0.00	0.00	0.00	6,885.15	6,885.15
5466	0.00	0.00	0.00	0.00	0.00	0.00	4,265.60	4,265.60
4618	78.00	156.00	307.00	52.00	0.00	0.00	0.00	593.00
<b>Total</b>	<b>\$66,201.52</b>	<b>\$101,944.82</b>	<b>\$101,989.22</b>	<b>\$101,767.91</b>	<b>\$144,947.48</b>	<b>\$118,478.16</b>	<b>\$109,303.95</b>	<b>\$744,633.06</b>

**Figure 14 – Credit Card Purchases by Card Number and Fiscal Year (Count)**

Card Number	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
284	118	199	163	218	277	250	81	1,306
276	111	180	201	138	191	52	0	873
300	44	94	85	64	93	40	0	420
326	35	58	35	64	101	121	0	414
334	28	55	38	42	38	27	0	228
318	32	44	23	18	22	12	0	151
292	13	9	16	16	16	70	0	140
268	2	7	11	16	24	28	29	117
9025	0	0	0	0	0	0	97	97
4498	0	0	0	0	38	40	0	78
4333	0	0	8	25	19	13	0	65
2530	0	0	0	0	0	0	52	52
9135	0	0	0	0	0	0	35	35
9740	0	0	0	0	0	0	27	27
8460	0	0	0	0	0	0	27	27
5466	0	0	0	0	0	0	25	25
8114	0	0	0	0	0	0	24	24
3390	0	0	0	0	0	0	22	22
4618	3	6	9	2	0	0	0	20
<b>Total</b>	<b>386</b>	<b>652</b>	<b>589</b>	<b>603</b>	<b>819</b>	<b>653</b>	<b>419</b>	<b>4,121</b>

## SUPPORTING DOCUMENTATION RELATED TO CREDIT CARD PURCHASES

South Carolina’s Law Enforcement Division (“SLED”) obtained certain records from the County in 2024 that pertained to our scope time period. These records included a mixture of invoices, email

correspondence, financial account statements, and various other source documents. These records were provided to us by the South Carolina Office of Inspector General (“OIG”).

A large portion of the records provided were supporting invoices and receipts related to County credit card purchases primarily between calendar years 2020 and 2023. We utilized these documents as a sample to test for potential improper activity and to potentially identify use of any funds borrowed by the General Fund.

### **CREDIT CARD USAGE POLICY AND RELATED OBSERVATIONS**

We reviewed the County’s Credit Card Usage Policy #002-01 and compared it to the activity and available supporting documentation provided by the OIG. The County’s Credit Card Usage Policy is comprised of **8** terms and conditions. The following lists these terms and our related observations:

- 1. The credit card is to be used exclusively for conducting County business. Personal use of the card is expressly prohibited.*

#### **Observation**

See subsection on waste and abuse.

- 2. The credit card is intended to be utilized in instances when other forms of payment by the County are not acceptable or feasible. The card may be used to guarantee a lodging reservation pending receipt of payment from the County or when a vendor will not accept a County purchase order.*

#### **Observation**

As previously shown in **Figures 12** through **14**, credit cards were used frequently during the scope time period. Some departments, such as Emergency Management and the former County Administrator, appeared to use the credit card almost exclusively for regular County purchases.

Although some exclusions apply, purchase orders appeared to be obtained infrequently as it relates to credit card purchases. If a purchase order was identified, both the purchase order and supporting invoice were signed by the department head with no evidence of approval by the former County Administrator, which appears to violate Section 1.5 and 1.6 of County Ordinance 2004-011 related to procurement and contract bidding procedures.<sup>1</sup>

3. *The credit card is to be logged out from Finance to the Department Head, Supervisor, or his/her designee. (This designation must be in writing, signed by the department head, and on file in Finance.) Finance must have a copy of this signed usage agreement on file by the person completing the log, indicating their consent to abide by the usage policy. The person who signs the card out assumes responsibility for usage of the card until it is returned. If a card is lost or stolen, Finance is to be notified immediately.*

### **Observation**

No evidence or supporting documentation could be identified to substantiate signed credit card usage agreements by County employees before 2024. The current County Administrator has significantly reduced the number of credit cards in use by the County and stated that proper authorizations under the County's credit card usage policy are being followed. Additionally, it is our understanding the County is creating an updated credit card usage policy.

4. *Upon completion of the transaction, the credit card should be promptly returned to Finance and logged in, accompanied by the appropriate signed proof of purchase. The user shall be held personally liable for any disallowed or undocumented expenses while the card is in his or her possession. Acceptable proof of purchase documentation includes a signed receipt or invoice that clearly shows the vendor name, date of the purchase, item(s) purchased, and amount paid.*

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<sup>1</sup> Excluding instances when the Administrator was making the purchase.

### **Observation**

No evidence or supporting documentation could be identified to substantiate that credit cards held by department heads were ever returned to Finance after each transaction. It is our understanding that, before 2024, credit cards were held by department heads and used as needed.

5. *Any rebates or credits received in connection with the use of the card are the property of Hampton County, and as such, should be applied against the card. If this is not possible, such as a mail-in rebate, the reimbursement should be made directly to Hampton County with documentation provided to Finance in advance.*

### **Observation**

No findings or observations were noted regarding rebates associated with credit card usage.

6. *County procurement policies still apply to card usage, including obtaining purchase orders when required in a timely manner and in sufficient detail indicating the item(s) to be purchased and adhering to established per diem rates for travel expenditures. Under no condition is the credit card to be used to cover an expenditure for which a cash advance has already been provided.*

### **Observation**

As previously mentioned, purchase orders appeared to be obtained infrequently as it relates to credit card purchases, which appears to violate Section 1.5 and 1.6 of County Ordinance 2004-011 related to procurement and contract bidding procedures. Additionally, the sample supporting documentation reviewed showed no evidence of per diem rates being utilized for meals.

7. *In instances where a group meal is paid for on the credit card, the signed receipt returned to Finance must be accompanied with a stated purpose for the meal and a list of those in*

*attendance. Where confidentiality prohibits the listing of purpose or attendees, this should be noted, along with the number in attendance.*

### **Observation**

Many meal purchases observed would either indicate that the meal was for a meeting but was not specific as to the individuals in attendance, or no purpose was provided.

8. *Violation of this policy will result in disciplinary action up to and including termination.*

### **Observation**

No evidence of disciplinary actions was observed as it relates to credit card usage.

## **WASTE AND ABUSE**

For purposes of this report, the following definitions are used to define waste and abuse:<sup>2</sup>

***Waste*** is defined as using funds in a careless or extravagant manner or with no consideration of value or purpose.

***Abuse*** is defined as intentional improper use of assets and time.

Based on these definitions, we have identified examples of waste and/or abuse as it relates to the County's credit card activity. We note that the following examples are not meant to be an exhaustive list of all possible waste or abuse, but items identified with the sample size reviewed. Further review may be necessary as deemed appropriate by the State and/or County.

## **MEALS/FOOD**

Within the credit card activity reviewed during the scope time period, we identified **\$45,743.37** in food/restaurant purchases (**Figure 12**). Supporting documentation within the samples identified does not indicate which individuals specifically benefitted from the meal. Examples of

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<sup>2</sup> <https://www.scdot.org/inside/auditor-fraud.html>

purchases by the former County Administrator's County credit card can be viewed in **Snapshot 1 and 2.**

**Snapshot 1 – Meal Purchase Example With No Detail, Attendees, Business Purpose**

07/13/19 3  
SALES 001  
Toby Keith Grill  
3475 S Las Vegas Blvd  
Las Vegas, NV 89109  
1-702-369-5000  
MERCH ID: 00400  
CASHIER: AUMH1 5  
TERMINAL: 102  
Visa  
NAME:  
NUMBER: XXXXXXXXXXXX0276  
EXPIRE: XX/XX  
AUTH: 84454G  
AMOUNT: 167.79  
CHECK: 1027362  
TABLE: 33  
TOTAL: 167.79  
GRATUITY: 35  
TOTAL: 202.79  
I agree to pay above total  
amount according to my card  
issuer agreement.  
Customer Copy  
2019-07-13 20:28:41 84454G 013284

## Snapshot 2 – Meal Purchase Examples with No Business Purpose or Attendees



### Cafe Intermezzo

Hartsfield-Jackson Airport  
Atlanta, GA - 404-574-6195

404-768-2002

WECARE@ARMATLANTA.COM

Date: Jul16'19 02:22PM  
Card Type: Visa  
Acct #: XXXXXXXXXXXX0276  
Card Entry: SWIPED  
Trans Type: PURCHASE  
Trans Key: GIG010024659715  
Auth Code: 23931G  
Check: 4680  
Table: 42/2  
Server: 1009

Subtotal: 38.34

Tip: 10

Total:

Keep for your records

**\*CUSTOMER COPY\***

An 18% gratuity will be added to  
all parties of 6 or more  
intermezzoatlairport@crewsofca.  
com

STORE # GA-1582  
6000 TERMINAL PKWY., CONCOURSE C  
ATLANTA, GA 30320  
(P) 404-763-6922

7/10/2019 11:42:14 AM

### FIVE GUYS

Order Number: 69

1770869

1	HB	8.06
	ALL THE WAY	
	-> G ONION No	
1	Fry	4.76
1	Reg. Drink	2.63
1	LHB	5.86
	MAYO	
	-> KETCHUP	
	-> MUSTARD	
	ONION	
	LETTUCE	
	TOMATO	
	PICKLE	
1	LTL FRY	3.66
1	Lrg. Drink	2.96

Sub. Total: \$27.93  
Tax: \$2.49  
Total: \$30.42  
Discount Total: \$0.00

8% State \$0.00  
1.1% County \$0.00  
Visa: \$30.42  
Change \$0.00

Visa  
Card Num : XXXXXXXXXXXX0276  
Terminal : 000805242195  
Approval : 23380G  
Batch Number: 314  
Entry Method: S

Additionally, we identified examples of food and drinks that appear to be for one individual. This includes a **\$6.54** coffee drink and ice cream for **\$7.31** charged to the former County Administrator's County credit card (**Snapshot 3 and 4**).

### Snapshot 3 – Coffee Drink Example

```

& & & 410 & & &
112 GIFT SHOP
-----
CHK 1084 AUG03'19 10:05AM
-----
1 V CARM MACCHIATO      5.25
1 ADD SHOT              0.75

Sub-Total:              6.00
Tax                     0.54
Total:                  6.54
XXXXXXXXXXXX0276       XX/XX
VISA/MASTERCARD        6.54

```

### Snapshot 4 – Ice Cream Example

```

Ben & Jerry's @ Harrah's
3475 Las Vegas Blvd Sou.   Jul 13, 2019
Las Vegas, NV 89109       8:40 PM
(702) 722-1552
https://www.enjerry.com/harrahs-las-vegas

Authorization 03761G      Visa 0276
Receipt Vt8R

VISA CREDIT
AID A0 00 00 00 03 10 10

SM SCOOP                  $5.25

WAFFLE CONE               $1.50

Subtotal                  $6.75
NV015 Sales Tax           $0.56

Total                     $7.31
Visa 0276 (Chip)         $7.31

```

## ROOM SERVICE/HOTEL CHARGES

We identified an example of room service for coffee and cranberry juice for **\$36.39** charged to the hotel room of the former County Administrator while in Las Vegas (**Snapshot 5 and 6**).

### Snapshot 5 – Room Service

#### Example Detail Invoice

7/11/2019 7:27  
Room Service  
Check: 5875080 Table: JJ 5440  
Server: \_\_\_\_\_ Guests: 2  
Terminal: 588  
=====

BLV Room Service	
1 Coffee - Large	15.00
Regular Coffee	
Cream	
Sugar	
1 Cranberry Juice	6.00
Sub-Total	21.00
Tax	2.39
Gratuuity	0.00
Hotel Charge	8.00
Tip	0.00
Total	31.39

=====

Payments

x-BLV Room	0.00
JJ 5440	
Total Payments	0.00
Remaining Balance	31.39
Additional Payment Required	

=====

### Snapshot 6 – Room Service

#### Example Hotel Invoice

**BALLY'S**  
LAS VEGAS  
3645 South Las Vegas Blvd  
Las Vegas, NV 89109  
FOR RESERVATIONS CALL  
1-877-603-4390  
(702) 967-4111

Name: \_\_\_\_\_  
Address: 200 JACKSON AVE., E  
HAMPTON SC 29924  
US Y  
Group Code: SBNAC9  
Company Name: HAMPTON COUNTY

DATE	REFERENCE	DESCRIPTION	TKT#	S	AMOUNT
07/10/19	436550334869	RESORT FEE	0000482		13.61
		RESORT FEE			
07/10/19	436559000108	ROOM CHARGE JJ 5440	JJ 5440		149.00
		TAX			19.94
07/10/19	436550300903	ADVANCE DEPOSIT			168.94
		*****0276			
07/10/19	436550300905	RESORT FEE \$13.61 DAILY			
07/11/19	436560462938	RESORT FEE	0000504		13.61
		RESORT FEE			
07/11/19	436569000151	ROOM CHARGE JJ 5440	JJ 5440		149.00
		TAX			19.94
07/11/19	436560372645	ROOM SERVICE	5875080		36.39
07/12/19	436570592006	RESORT FEE	0000538		13.61
		RESORT FEE			
07/12/19	436579000137	ROOM CHARGE JJ 5440	JJ 5440		149.00
		TAX			19.94
07/13/19	436580674538	RESORT FEE	0000531		13.61
		RESORT FEE			
07/13/19	436589000135	ROOM CHARGE JJ 5440	JJ 5440		149.00
		TAX			19.94
07/14/19	436590770354	RESORT FEE	0000527		13.61
		RESORT FEE			
07/14/19	436599000146	ROOM CHARGE JJ 5440	JJ 5440		149.00
		TAX			19.94

We also identified examples of a hotel charges on the former County Administrator's County credit card while traveling. One to the "Indigo Lounge" for **\$16.00** and one for "The Café" for **\$114.42** (Snapshot 7 and 8).

### Snapshot 7 – Hotel Charge to "Indigo Lounge"

Name and Address	DOUBLETREE BY HILTON	Hotel Address
200 JACKSON AVE E HAMPTON, SC 29924	<b>DOUBLETREE NORTH CHARLESTON CONVENTION CENTER</b>	5264 INTERNATIONAL BLVD NORTH CHARLESTON, SC 29418
Confirmation # 91303381	Room 301//NKJSE Arrival Date 06/18/19 Departure Date 06/19/19 Adult/Child 1/0 Room Rate \$134.00 Rate Plan C-FAA Honors # 428053962 Airline:	Reservations www.doubletree.com or 1-800-222-TREE
06/19/19 PAGE 1		

DATE	REFERENCE	DESCRIPTION	AMOUNT
06/18/19	629769	INDIGO LOUNGE	\$8.00
06/18/19	629769	SC STATE TAX	\$0.40
06/18/19	629769	LOCAL OPTION TAX	\$0.12
06/18/19	629769	F&B CITY TAX	\$0.16
06/18/19	629769	HOSPITALITY TAX	\$0.16
06/18/19	629770	INDIGO LOUNGE	\$16.00
06/18/19	629770	SC STATE TAX	\$0.80
06/18/19	629770	LOCAL OPTION TAX	\$0.24
06/18/19	629770	F&B CITY TAX	\$0.32
06/18/19	629770	HOSPITALITY TAX	\$0.32
06/18/19	629771	INDIGO LOUNGE TIPS	\$5.00
06/18/19	629842	GUEST ROOM	\$134.00
06/18/19	629842	STATE TAX	\$8.71
06/18/19	629842	CITY TAX	\$5.36
06/18/19	629842	OCCUPANCY TAX	\$4.69
06/18/19	629985	DESTINATION FEE	\$2.00
06/18/19	629985	DESTINATION FEE TAX	\$0.18
06/19/19	630356	*****0276	(\$186.46)
		** BALANCE **	\$0.00

## Snapshot 8 – Hotel Charge to “The Cafe”



HILTON HEAD RESORT & SPA

GUEST FOLIO

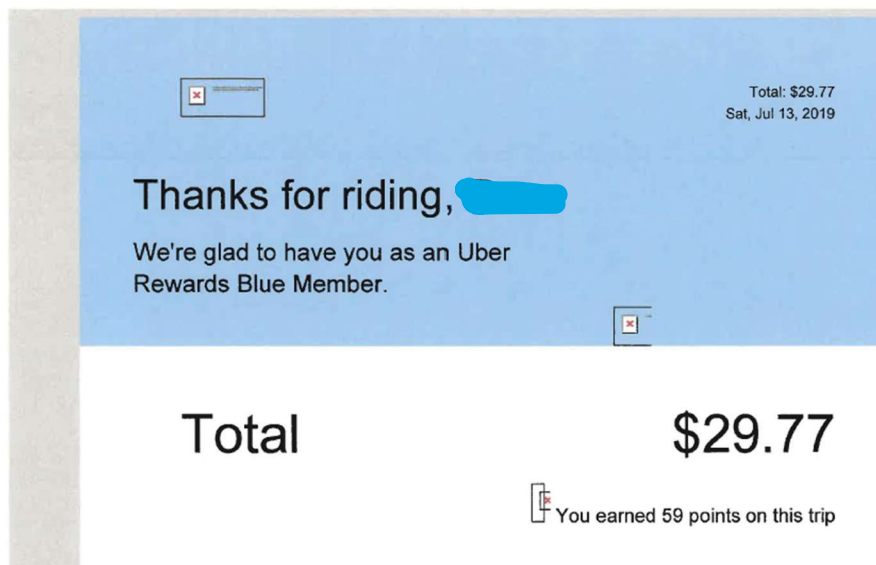
531		210.00	08/07/19	11:00	3645	26066
ROOM	NAME	RATE	DEPART	TIME	ACCT#	GROUP
QNQN	HAMPTON		08/03/19	12:52		
TYPE	200 JACKSON AVE		ARRIVE	TIME		
78	HAMPTON SC 29992					
ROOM		VSXXXXXXXXXXXX0276			MBV#:	
CLERK	ADDRESS	PAYMENT				
DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE		
04/24	ADVDP-VS		233.10			
	PAYMENT RECEIVED BY: VISA	XXXXXXXXXXXX4738				
08/03	ROOM 531, 1	210.00				
08/03	OCC TAX 531, 1	22.86				
08/04	ROOM 531, 1	210.00				
08/04	OCC TAX 531, 1	22.86				
08/05	THE CAFE 1526 531	114.42				
08/05	OCEAN BL 5100 531	48.60				
08/05	ROOM 531, 1	210.00				
08/05	OCC TAX 531, 1	22.86				
				628.50		

## UBER CHARGES ON WEEKENDS

We identified examples of Uber charges to the former County Administrator’s County credit card on Saturday, July 13, 2019 for **\$29.77** and **\$29.75** and Sunday July 14 for **\$13.84** (Snapshot 9 through 11).


## Snapshot 9 – Saturday Uber Travel Example #1

From: "Uber Receipts" <[uber.us@uber.com](mailto:uber.us@uber.com)>  
 Date: July 13, 2019 at 7:58:07 PM EDT  
 To: <[@yahoo.com](mailto:@yahoo.com)>  
 Subject: Your Saturday afternoon trip with Uber




## Snapshot 10 – Saturday Uber Travel Example #2


From: "Uber Receipts" <[uber.us@uber.com](mailto:uber.us@uber.com)>  
Date: July 13, 2019 at 9:21:14 PM EDT  
To: <[\\_\\_\\_\\_\\_@yahoo.com](mailto:_____@yahoo.com)>  
Subject: Your Saturday evening trip with Uber




Total: \$29.75  
Sat, Jul 13, 2019

Thanks for riding, 

We're glad to have you as an Uber Rewards Blue Member.




Total\$29.75

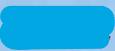
 You earned 59 points on this trip

## Snapshot 11 – Sunday Uber Travel Example


From: "Uber Receipts" <[uber.us@uber.com](mailto:uber.us@uber.com)>  
Date: July 14, 2019 at 6:31:18 PM EDT  
To: <[\\_\\_\\_\\_\\_@yahoo.com](mailto:_____@yahoo.com)>  
Subject: Your Sunday afternoon trip with Uber




Total: \$13.84  
Sun, Jul 14, 2019

Thanks for riding, 

We're glad to have you as an Uber Rewards Blue Member.



Total\$13.84

 You earned 27 points on this trip

## EXCESSIVE TIPPING

We identified examples of excessive tipping over 20%. One example of a **\$50.00** tip on a \$200.39 meal charged to County credit card ending in number 0334 (**Snapshot 12**). Other examples of a **\$35.00** tip on a \$167.79 meal and **\$10.00** tip on a \$38.34 meal charged to the former County Administrator's County credit card (**Snapshots 13 and 14**).

### Snapshot 12 –

#### \$50.00 Tip (25%)

**Kiki's Chicken and Waffles**  
1260 Bower Pkwy A8, Columbia, SC 29212  
(803) 834-5816

2/5/21, 12:11 PM Ticket: C1  
Server:  
Dining Room Table 5-1  
DEPT/HAMPTON CO SHERIFF S  
Invoice: 210205-04-1

---

Credit Sale  
Status: Approved

Card Type: VISA  
Card Number: XXXXXXXXXXXX6319  
Card Owner: DEPT/HAMPTON CO  
SHERIFF S  
Entry Method: Chip  
Auth Code: 003474  
APPLAB: VISA CREDIT  
AID: A0000000031010  
TC: 34D3670BCAB6AEBD

AMOUNT 200.39  
TIP 50.00  
TOTAL 250.39

Sign X \_\_\_\_\_

I agree to pay the total amount above according to the card issuer agreement.

Suggested Tips  
15%=27.58 18%=33.18 20%=36.77

### Snapshot 13 –

#### \$35.00 Tip (21%)

07/13/19 SALES 03

Toby Keith Grill  
3475 S Las Vegas Blvd  
Las Vegas, NV 89109  
1-702-369-5000

MERCH ID: 490532  
CASHIER:  
TERMINAL: 102

Visa

NAME: )  
NUMBER: XXXXXXXXXXXX0276  
EXPIRE: XX/XX  
AUTH: 84454G  
AMOUNT: 167.79

CHECK: 1027362  
TABLE: 33

TOTAL: 167.79

GRATUITY: 35

TOTAL: 202.79

### Snapshot 14 –

#### \$10.00 Tip (26%)



**Cafe Intermezzo**  
Hartsfield-Jackson Airport  
Atlanta, GA - 404-574-6195  
404-768-2002  
WECARE@ARMATLANTA.COM

Date: Jul16'19 02:22PM  
Card Type: Visa  
Acct #: XXXXXXXXXXXX0276  
Card Entry: SWIPED  
Trans Type: PURCHASE  
Trans Key: GIG010024659715  
Auth Code: 23931G  
Check: 4680  
Table: 42/2  
Server: 1009

Subtotal: 38.34  
Tip: 10  
Total: \_\_\_\_\_

## CAR WASH

We identified an example of a car wash charge of \$12.00 added to a fuel purchase on the former County Administrator's credit card posted on July 21, 2019 (**Snapshot 15**). It is unknown if this was for a County vehicle.

### Snapshot 15 – Car Wash Example

```
WELCOME TO
RAINBOW GAS GARDEN

DATE 6/21/19 18:13
TRAN# 104.1
PUMP# 017
SERVICE 0.00 = 0.00
PRODUCT
GALLON 13.5
PRICE 1.499
FUEL 13.5 39.32
ULTIMATE CAR $12.00
TOTAL SALE $ 51.32
CREDIT 11.32

*****
CAR WASH CODE
ULTIMATE CAR WASH
4 9 6 9 7 2
*****
VALID FOR 14 DAYS

Visa
*****9276
Entry Mfr Signed
Auth .
Ex
Sl 164
Index 1501
Time 1:00
12/1/19 12:01:00
R1
```

## EXCESS BAGGAGE FEES

We identified examples of excess baggage fees charged to the former County Administrator's credit card during a trip to Las Vegas in July 2019 of **\$70.00** and **\$30.00** (Snapshot 16 and 17).

### Snapshot 16 - \$70.00 Excess Baggage Fee

**DELTA**

PASSENGER RECEIPT 00 EXCESS BAGGAGE  
10 JUL 19 0066 US TICKET  
DL/EO SAV FTO THIS IS YOUR RECEIPT

**\*\*NOT VALID FOR\*\*  
\*\*TRANSPORTATION\*\***

PSGR TICKET 0062371909035

SAV DL ATL DL LAS  
PIECE 70.00  
EBC 70.00

NON REFUNDABLE/  
NO CHANGES/NON TR  
ANSFERABLE/NOT  
VALID FOR TRAVEL

USD 70.00 VXXXXXXXXXXXX0276/ 346816 NOT VALID FOR TRAVEL

0 006 8216465782 3 0 006 8216465782 3

USD70.00

### Snapshot 17 - \$30.00 Excess Baggage Fee

**DELTA**

PASSENGER RECEIPT 00 EXCESS BAGGAGE  
10 JUL 19 0066 US TICKET  
DL/EO SAV FTO THIS IS YOUR RECEIPT

**\*\*NOT VALID FOR\*\*  
\*\*TRANSPORTATION\*\***

PSGR TICKET 0062371909036

SAV DL ATL DL LAS  
PIECE 30.00  
EBC 30.00

NON REFUNDABLE/  
NO CHANGES/NON TR  
ANSFERABLE/NOT  
VALID FOR TRAVEL

USD 30.00 VXXXXXXXXXXXX0276/ 504466 NOT VALID FOR TRAVEL

0 006 8216065689 2 0 006 8216065689 2

USD30.00

## FINANCE CHARGES AND LATE FEES

We identified **117** credit card finance charges and late fees totaling **\$15,374.95** during the scope time period. **Figure 15** provides a summary of these charges by fiscal year.

**Figure 15 – Finance Charges and Late Fees**

Description	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Interest/Finance Charge	\$89.22	\$466.68	\$648.99	\$1,978.18	\$3,108.59	\$3,537.87	\$4,465.42	\$14,294.95
Late Fee	35.00	109.00	195.00	195.00	117.00	117.00	195.00	963.00
Overlimit Fee	0.00	0.00	0.00	0.00	78.00	39.00	0.00	117.00
<b>Total</b>	<b>\$124.22</b>	<b>\$575.68</b>	<b>\$843.99</b>	<b>\$2,173.18</b>	<b>\$3,303.59</b>	<b>\$3,693.87</b>	<b>\$4,660.42</b>	<b>\$15,374.95</b>

## ACTIVITY WITH NON-PROFITS

We identified activity related to non-profits for which we could not locate authorizations by the County's Council.

### HAMPTON FRIENDS OF THE ARTS

According to their website, Hampton Friends of the Arts, Inc. is a non-profit entity that provides enriching experiences in the arts and humanities. Their goal is to leverage arts and culture to spur economic development, promote positive social change, and improve the quality of life for the communities in Hampton County.

### LOAN PAID BY THE COUNTY

On October 25, 2021, Hampton Friends of the Arts entered into a promissory note with Palmetto State Bank. According to the promissory note, the loan was for **\$50,000.00** for the purposes of purchasing a commercial building. While no description of the property purchased was provided, the loan was secured by a separate property located at 111 Lee Ave. in Hampton, SC.

We identified **5** disbursements paid directly to Loan 0920 totaling **\$44,732.11**, which includes an apparent loan payoff amount of **\$41,048.63** on November 23, 2022 (**Figure 16**).

Figure 16 – Payments to Loan 0920

Date	Institution	Account No.	Account	Check No.	Description	Amount
1/31/2022	Palmetto State Bank	6753	COUNTY A/P	21001544	Palmetto State Bank	\$920.87
5/18/2022	Palmetto State Bank	6753	COUNTY A/P	21002546	Palmetto State Bank	920.87
9/19/2022	Palmetto State Bank	6753	COUNTY A/P	21003734	Palmetto State Bank	920.87
10/25/2022	Palmetto State Bank	6753	COUNTY A/P	21003978	Palmetto State Bank	920.87
11/23/2022	Palmetto State Bank	6753	COUNTY A/P	21004293	Palmetto State Bank	41,048.63
Total						<u>\$44,732.11</u>

These payments appear to be on behalf of Friends of the Arts as there is no mention of the County within the promissory note document reviewed. All payments identified were paid from the County's "County A/P" account ending in number 6753. The final payment voucher observed appears to have been signed by the former County Administrator (**Snapshot 18**).<sup>3</sup>

Snapshot 18 – Loan Payment Voucher

PAYMT. NO. <b>013</b>	ACCOUNT NUMBER <b>HAMPTON FRIENDS OF THE ARTS, I</b>	DUE DATE <b>11-25-22</b>	AMOUNT DUE <b>\$920.87</b>
<i>Neighbors Helping Neighbors -- Since 1907</i> Make check payable to: <b>PALMETTO STATE BANK</b> PO Box 158 601 First Street West Hampton SC 29924-0158		AFTER THIS DATE <b>12-10-22</b> LATE FEE <b>\$46.04</b>	PAY THIS AMOUNT <b>\$966.91</b>

4104863

TRAN CODE  
INTERNAL USE

OK to pay -

11-23-22

We were unable to identify approvals by the County Council within the minutes provided. It is recommended the State and/or County further review these payments for appropriateness.

<sup>3</sup> Signature redacted in **Snapshot 18**.

## FUNDING FOR ARTS GALA

During our review of the documents provided by OIG, we identified **22** credit card charges totaling **\$5,023.28** related to a gala event for Friends of the Arts (**Figure 17**).

**Figure 17 – Credit Card Charges Related to Arts Gala**

Post Date	Card No.	Vendor Name	Receipt/Description	Amount
7/8/2021	0276	Sams Club	Vegetables, deserts	\$77.18
7/9/2021	0276	Blick Art Materials	Various supplies	301.13
7/14/2021	0276	Amazon	2020 Apple iPad 10.2 inch 32GB Gold 8th Gen	351.94
7/15/2021	0276	Amazon	2020 Apple iPad 10.2 inch 32GB Gold 8th Gen	319.93
7/19/2021	0276	Efavormart	Cocktail table covers	167.78
7/20/2021	0276	Amazon	Star Micronics TSP143III USB receipt printer	1,176.90
7/22/2021	0276	Amazon	Tablecloths	32.09
7/22/2021	0276	Amazon	Round tablecloth	14.97
8/1/2021	0276	Amazon	Red vests	199.72
8/1/2021	0276	Amazon	Handwritten note but no receipt	105.93
8/3/2021	0276	Amazon	Handwritten note but no receipt	743.13
8/4/2021	0276	Amazon	Red vests	84.10
8/6/2021	0276	Amazon	Handwritten note but no receipt	29.86
8/8/2021	0276	Subway	Food for Jazz Band	20.14
8/8/2021	0276	Subway	Food for Jazz Band	59.94
8/9/2021	0276	Amazon	Picture frames; metal wall light switch plates	34.57
8/9/2021	0276	Amazon	Acrylic sign holders	105.90
8/9/2021	0276	Amazon	Acrylic sheets	74.85
8/10/2021	0276	Amazon	LED lamps	123.00
8/10/2021	0276	Amazon	Facemasks	15.99
8/13/2021	0276	Amazon	Various supplies and décor	287.66
8/29/2021	0276	The Liquor Lift	Gold open bar package	980.39
Total				<b><u>\$5,023.28</u></b>

Notable charges for the gala include a “gold open bar package”, iPads, and a USB receipt printer. It is unclear if these charges were properly budgeted. No definitive approvals could be identified within the meeting minutes provided.

## MAL’S PALZ

Mal’s Palz is a non-profit organization created in the memory of an individual who passed away in February of 2019. Their goal is to build or acquire a facility to serve as an animal shelter for Hampton County. According to an article on the Bluffton Today website, a fundraising effort was

put forth by the community in the summer of 2019 through the sale of T-shirts, wrist bands, lip balm, stickers and other items. Through this effort, **\$47,094.00** was raised for Mal's Palz.<sup>4</sup>

During our review of credit card activity and supporting records, we identified **8** credit card purchases to Inkdropz Custom Tees totaling **\$14,716.27** between April 16, 2019 and February 4, 2020. Of these charges, **4** invoices were observed totaling **\$7,676.18** confirming purchases of T-shirts for Mal's Palz (**Figure 18**).

**Figure 18 – Payments to Inkdropz Custom Tees**

Post Date	Card No.	Vendor Name	Receipts/Reason	Purchase/Charge
4/16/2019	0326	Inkdropz Custom Tees		\$394.32
6/14/2019	0276	Inkdropz Custom Tees		3,967.56
6/25/2019	0326	Inkdropz Custom Tees	Mals Palz	1,168.44
8/11/2019	0276	Inkdropz Custom Tees	Mals Palz	5,848.62
8/30/2019	0276	Inkdropz Custom Tees	Mals Palz	513.60
9/20/2019	0276	Inkdropz Custom Tees		942.67
10/31/2019	0276	Inkdropz Custom Tees	Mals Palz	145.52
2/4/2020	0276	Inkdropz Custom Tees		1,735.54
<b>Total</b>				<b>\$14,716.27</b>

The invoices observed are billed to “Mal's Palz Leslie Reavis” with no indication that the invoices were for the County. Additionally, no definitive approvals could be identified within the County Council meeting minutes provided.

<sup>4</sup> <https://www.blufftontoday.com/story/news/local/hampton-county-guardian/2019/07/04/mals-pals-raises-47k-and-counting/4768060007/>



## PROCESS IMPROVEMENTS AND RECOMMENDATIONS

Through our review of the County's Revitalization Initiative and discussions with County personnel, we identified the following internal controls that have been implemented or are currently being established:

- Due to employee turnover, the County has contracted with a financial consultant in the 2023 fiscal year and a budget consultant in the 2024 fiscal year.
- Each department head is required to develop and present a PowerPoint presentation to the County's Council annually, explaining the rationale and methodology behind their proposed budget figures. Department heads now receive regular budget reports, and for any department approaching its budget limit, the budget consultant collaborates with leadership to identify solutions that will enable operations to continue through the end of the fiscal year.
- The County Administrator will meet weekly with the Treasurer to review all accounts and develop strategies for addressing the County deficit. Regular meetings will be held with the Finance Department to discuss current financial activities, necessary actions, and any required journal entries.
- The County will be providing regular financial updates to the County's Council and the public. These updates will include details on invoices, expenditures, and capital projects.
- The current financial system will expand, by integrating additional financial modules, including, Accounts Payable, Bank Reconciliation, Purchase Orders, General Ledger, and Payroll.
- A centralized purchasing process has been established, which includes the use of a dedicated purchasing email for payment processing. All purchases now require department head approval before processing. Available funds are verified in the financial system before payments are made, and any purchase requests or invoices lacking sufficient funds are returned.

- The implementation of a debt management plan that outlines funding sources, assesses debt capacity, and establishes compliance requirements to ensure that all payments are made in full and from appropriate sources.
- The County will establish a Grant Management Team to oversee all grant applications, tracking, reporting, and compliance processes.
- Regular training will be provided to finance personnel and department heads on the grant and budget processes.
- In the 2025 fiscal year, a Comprehensive Government Personnel Manual & Policies will be utilized.
- Credit Card Use Policy will be updated to include detailed authorization requirements, cardholder responsibilities, and authorized uses.
- The County has reduced the number of issued credit cards and is exploring the implementation of a purchasing card (P-Card) program. Currently, the County Administrator is the only individual with a physical credit card in their possession. Credit cards assigned to other departments are securely stored, and any use requires documentation through a check-in/check-out log.
- Any individual who attends a training or conference is expected to report back to the County's Council, sharing the knowledge and insights gained.

Based on the procedures we performed and considering ongoing improvements already underway by the County, we have identified the following additional recommendations to further strengthen the County's internal controls.

**OBSERVATION 1:** The County was unable to locate all supporting documentation for selected transactions. During interviews, we learned that records for receipts and deposits were missing because they were stored on an individual employee's County-owned computer, and a centralized electronic filing system was not in place.

**RECOMMENDATION 1:** Establish a centralized server or secure cloud-based system to store all electronic financial data, including documentation for deposits, receipts, and other related records. This will ensure that all financial information is consistently accessible to authorized

personnel and prevent loss or misplacement of critical documents. Implementing centralized storage will enhance record-keeping reliability, improve internal controls, and support audit readiness.

**OBSERVATION 2:** The County currently records all interfund activity in a single account per corresponding fund, netting all due to/from transactions. This approach can make it difficult to accurately track balances for long-term loans or outstanding transactions.

**RECOMMENDATION 2:** The County should maintain separate “Due To” and “Due From” accounts for each individual fund involved in interfund transactions. This practice enhances transparency, improves accuracy in financial reporting, and simplifies the reconciliation process. Clear tracking of interfund balances will support better financial management.

**OBSERVATION 3:** The County does not have a due to/from accounting policy.

**RECOMMENDATION 3:** The County should develop and implement a formal due to/from policy to standardize the recording, monitoring, and reconciliation of interfund transactions. Clear guidelines will enhance financial management and support compliance with applicable accounting standards.

**OBSERVATION 4:** The determination of allowable expenditures and financial activities within each fund has largely relied on individual knowledge. Due to employee turnover, it appears that not all staff members are fully aware of the specific allowability requirements for each fund.

**RECOMMENDATION 4:** The County should develop a formal reference guide outlining compliance and allowability requirements for all County funds. This guide should be made readily available to all relevant personnel and reviewed during onboarding and training. Having a centralized resource will help ensure that employees understand fund-specific restrictions before initiating journal entries or transactions, reducing the risk of non-compliant spending.

**OBSERVATION 5:** County personnel appear to lack a clear understanding of the roles and responsibilities of individuals in other departments.

**RECOMMENDATION 5:** The County should implement cross-departmental training or informational sessions to ensure personnel have a clear understanding of the roles and responsibilities across departments. This will improve communication, coordination, and overall operational efficiency. Establishing clear documentation or an organizational responsibility chart could further support this initiative.

**OBSERVATION 6:** The Finance Consultant creates, posts, and approves journal entries, creating a segregation of duties weakness.

**RECOMMENDATION 6:** Journal entry responsibilities should be segregated among different individuals. One person should prepare, another reviews and approves, and a third posts the entry. If staffing limitations prevent full segregation, compensating controls such as periodic independent review or oversight by management should be implemented.

**OBSERVATION 7:** County credit card balances are not always paid timely, or in full, at the end of each monthly statement.

**RECOMMENDATION 7:** It is recommended that the County ensure timely and full payment of credit card balances to avoid unnecessary interest charges and late fees.



## CONCLUSION

This forensic accounting report reflects the procedures performed, documents examined and related observations to date. Based on our engagement, we observed the following related to the concerns originally raised through SCDOR's compliance audit findings:

**Figure 19** summarizes the loans disbursed to the General Fund and the total outstanding amount owed by fund as of June 30, 2024.

**Figure 19 – Summary of General Fund Loans**

Fund	Total Loans	Outstanding Loans
Capital Projects Sales Tax Fund	\$9,000,000.00	\$3,000,000.00
Airport Commission Fund	750,000.00	100,000.00
Fire Bonds Fund	250,000.00	
<b>Total</b>	<b>\$10,000,000.00</b>	<b>\$3,100,000.00</b>

**Figure 20** summarizes potential outstanding loans disbursed to the General Fund, that we were unable to verify due to a lack of supporting documentation, absence of relevant knowledge among current staff, and entry descriptions not clearly reflecting the activity.

**Figure 20 – Summary of Other Potential General Fund Loans**

Fund	Outstanding Loans
Airport Commission Fund	\$375,000.00
E911	243,000.00
<b>Total</b>	<b>\$618,000.00</b>

**Figure 21** summarizes the total amount of advances to the General Fund by fund as of June 30, 2024. We were unable to fully verify the use of these funds by the General Fund due to the

volume of transactions, the time between the advances and their eventual settlement, and absence of relevant knowledge among current staff.<sup>5</sup>

**Figure 21 – Summary of Advances to the General Fund**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Advance</b>
121	Fire Bond	\$112,612.65
122	E911	150,601.42
163	CPST II	50,022.70
164	Registration Board	24,323.54
168	NSD#1 SRO EDU/Contract	143,987.85
186	Legislative Delegation	47,551.22
189	New Life Center	196,248.96
199	School District	206,640.95
500	Treasurer	1,870.25
<b>Total</b>		<b><u>\$933,859.54</u></b>

Additionally, we have identified other items of interest that may warrant further review by the State and/or County. These items include:

- Potentially improper credit card activity including possible waste and abuse; and
- Certain transactions for which we could not locate Council approval:
  - Loan payments on behalf of Friends of the Arts, Inc. for a building;
  - Purchases to fund a gala event for Friends of the Arts, Inc.; and
  - Payments of invoices issued to Mal's Palz for T-shirts for which we could not locate Council approval.

We have documented ongoing improvements currently underway by the County and included 7 internal control recommendations for the County's consideration to address weaknesses identified by us during the engagement.

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<sup>5</sup> As shown in **Figure 11**.

We have not provided an opinion in this report related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is decision for a governing body, judge or jury.

We were not engaged to perform a financial audit, which the objective would be to express an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our analyses and observations are based upon information provided to us as of the date of this report. It is possible that if additional information is forthcoming, our analyses and observations could be materially different. We reserve the right to amend, modify, and or supplement this report if deemed necessary.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fraud & Forensic Advisory Services



# ATTACHMENT 1

Number	Document	Time Period
1	Palmetto State Bank statements and cancelled checks for money market account ending in no. 1198	June 23, 2015 through October 31, 2019
2	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 1468	May 29, 2015 through June 28, 2024
3	Palmetto State Bank statements and cancelled checks for money market account ending in no. 1511	June 23, 2015 through July 31, 2020
4	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 1611	June 30, 2015 through June 28, 2024
5	Palmetto State Bank statements and cancelled checks for money market account ending in no. 1937	June 23, 2015 through June 28, 2024
6	Palmetto State Bank statements and cancelled checks for money market account ending in no. 2359	December 24, 2014 through June 28, 2024
7	Palmetto State Bank statements and cancelled checks for money market account ending in no. 2445	December 24, 2014 through June 28, 2024
8	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 3029	June 30, 2015 through June 28, 2024
9	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 3517	July 1, 2016 through June 28, 2024
10	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 3525	July 1, 2016 through June 28, 2024
11	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 3551	November 29, 2014 through June 28, 2024
12	Palmetto State Bank statements and cancelled checks for money market account ending in no. 3633	June 24, 2015 through January 31, 2022
13	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 3835	February 1, 2017 through June 28, 2024
14	Palmetto State Bank statements and cancelled checks for money market account ending in no. 3841	June 23, 2015 through May 31, 2022
15	Palmetto State Bank statements and cancelled checks for money market account ending in no. 3865	June 23, 2015 through June 28, 2024
16	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 3959	August 3, 2017 through June 28, 2024
17	Palmetto State Bank statements and cancelled checks for money market account ending in no. 4041	May 1, 2015 through June 28, 2024
18	Palmetto State Bank statements and cancelled checks for money market account ending in no. 4209	September 23, 2016 through March 30, 2018
19	Palmetto State Bank statements and cancelled checks for money market account ending in no. 4321	May 19, 2017 through May 31, 2018
20	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 4542	November 29, 2014 through June 28, 2024
21	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 4882	March 6, 2019 through August 31, 2020
22	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 4981	May 29, 2015 through July 31, 2020
23	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 5374	October 4, 2019 through June 28, 2024
24	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 5389	November 29, 2014 through June 28, 2024
25	Palmetto State Bank statements and cancelled checks for money market account ending in no. 5627	June 23, 2015 through June 28, 2024
26	Palmetto State Bank statements and cancelled checks for money market account ending in no. 6534	June 24, 2015 through June 28, 2024

Number	Document	Time Period
27	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 6729	May 28, 2021 through June 28, 2024
28	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 6753	June 4, 2021 through January 31, 2024
29	Palmetto State Bank statements and cancelled checks for money market account ending in no. 6761	June 7, 2021 through June 28, 2024
30	Palmetto State Bank statements and cancelled checks for money market account ending in no. 6877	August 5, 2021 through June 28, 2024
31	Palmetto State Bank statements and cancelled checks for money market account ending in no. 6893	August 12, 2021 through June 28, 2024
32	Palmetto State Bank statements and cancelled checks for money market account ending in no. 7417	December 24, 2014 through June 28, 2024
33	Palmetto State Bank statements and cancelled checks for money market account ending in no. 7425	December 24, 2014 through June 28, 2024
34	Palmetto State Bank statements and cancelled checks for checking account ending in no. 7514	November 29, 2014 through June 28, 2024
35	Palmetto State Bank statements and cancelled checks for money market account ending in no. 7808	December 24, 2014 through June 28, 2024
36	Palmetto State Bank statements and cancelled checks for money market account ending in no. 7972	June 23, 2015 through June 28, 2024
37	Palmetto State Bank statements and cancelled checks for money market account ending in no. 8128	May 20, 2022 through June 28, 2024
38	Palmetto State Bank statements and cancelled checks for money market account ending in no. 8349	January 3, 2023 through June 28, 2024
39	Palmetto State Bank statements and cancelled checks for money market account ending in no. 8626	June 23, 2015 through June 28, 2024
40	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 9307	November 29, 2014 through June 28, 2024
41	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 9315	June 30, 2015 through October 31, 2019
42	Palmetto State Bank statements and cancelled checks for checking account ending in no. 9584	December 24, 2014 through June 28, 2024
43	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 9668	November 29, 2014 through June 28, 2024
44	Palmetto State Bank statements and cancelled checks for money market account ending in no. 9754	December 24, 2014 through June 28, 2024
45	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 0026	July 1, 2015 through June 28, 2024
46	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 0194	May 29, 2015 through June 28, 2024
47	Palmetto State Bank statements and cancelled checks for money market account ending in no. 0206	June 23, 2015 through June 28, 2024
48	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 0298	July 1, 2015 through June 28, 2024
49	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 0719	June 30, 2015 through August 31, 2018
50	Palmetto State Bank statements and cancelled checks for business checking account ending in no. 0794	April 30, 2015 through June 28, 2024
51	Palmetto State Bank statements and cancelled checks for interest checking account ending in no. 0964	June 30, 2015 through June 28, 2024
52	Truist Visa Signature Business credit card statements for account ending in 0268	July 1, 2015 through October 5, 2017
53	General ledger detail	Scope time period
54	Council meeting minutes	February 6, 2017 through October 23, 2023
55	Chart of accounts	Scope time period
56	Budgets	Scope time period

Number	Document	Time Period
57	Disbursement journals	Scope time period
58	Audit reports	Scope time period
59	Cash receipts journals	Scope time period
60	Check registers	Scope time period
61	Various debt and loan agreements	Scope time period
62	County's Capital Projects Sales Tax Audit report by the Department of Revenue	Dated July 16, 2024
63	Documents obtained from South Carolina Office of Inspector General	April 8, 2015 through October 31, 2021
64	Cash disbursement supporting documentation	Scope time period