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January 27, 2016

F. Lee Prickett, Jr  
Calhoun County Courthouse Annex  
102 Courthouse Drive (Suite 108)  
St. Matthews, SC 29135

Dear Mr. Pickett:

The State Office of Victims Assistance (SOVA) is sending this notice to inform you that we have completed the Programmatic Review and Financial Audit for the Calhoun County Victim Assistance Program and a copy of official report is attached for your review. Due to Proviso 117.51, SOVA is now legislatively mandated to conduct a programmatic review and financial audit on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

Once again enclosed is a copy of our audit results. Please be advised that all SOVA audits and follow-up reports are public information. You will have 5 business days from the completion date stated on the front of this report to provide me with a written response. At the end of 5 business days, this report will be posted on the SOVA website at [www.sova.sc.gov](http://www.sova.sc.gov) under the SOVA auditing tab.

Should you have any further questions or concerns, please feel free to contact me or Mr. Dexter L. Boyd at 803.734.1900 or fax response letter to 803.734.1708.

Sincerely,

Larry Barker, Ph.D.  
Director

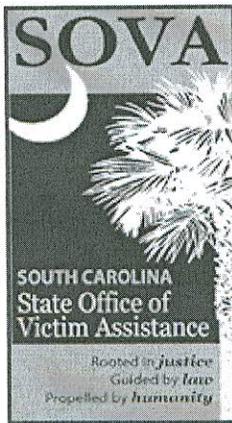
Cc: Sheriff Thomas S. Summers Jr.  
Denise Christmas

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South Carolina Department of Administration  
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**Department of Administration  
State Office of Victim Assistance**

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January 27, 2015

**Programmatic Review and  
Financial Audit of the  
Calhoun County  
Victim Assistance FFA Fund**

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Acronyms:

FFA – Fines, Fees, and Assessment

SOVA – State Office of Victims Assistance

SCLEVA – South Carolina Law Enforcement Victim Advocate

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## Introduction and Laws

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### PREFACE

This programmatic review and financial audit was initiated in response to the State Office of Victim Assistance (SOVA) concerns regarding the Victim Assistance Fines, Fees and Assessment fund. On July 21, 2015, the Director of SOVA issued a letter to the County Administrative Office and the Sheriff's Department to inform them of the Calhoun County Victim Assistance Funds audit. The audit was conducted on September 10, 2015.

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### *Governing Laws and Regulations*

#### *Proviso 117.51*

General Provision 117.51. (GP: Assessment Audit/Crime Victim Funds)

If the State Auditor finds that any county treasurer, municipal treasurer, county clerk of court, magistrate, or municipal court has not properly allocated revenue generated from court fines, fines, and assessments to the crime victim funds or has not properly expended crime victim funds, pursuant to Sections 14-1-206(B)(D), 14-1-207(B)(D), 14-1-208(B)(D), and 14 1-211(B) of the 1976 Code, the State Auditor shall notify the State Office of Victim Assistance. The State Office of Victim Assistance is authorized to conduct an audit which shall include both a programmatic review and financial audit of any entity or non-profit organization receiving victim assistance funding based on the referrals from the State Auditor or complaints of a specific nature received by the State Office of Victim Assistance to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed by the Victim Services Coordinating Council. The Victim Services Coordinating Council shall develop these guidelines to ensure any expenditure which meets the parameters of Article 15, Chapter 3, Title 16 is an allowable expenditure. Any local entity or non-profit organization that receives funding from revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the State Office of Victim Assistance within thirty days of the budget's approval by the governing body of the entity or non-profit organization. Failure to comply with this

provision shall cause the State Office of Victim Assistance to initiate a programmatic review and a financial audit of the entity's or non-profit organization's expenditures of victim assistance funds.

*Proviso 117.51 (cont.)*

Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or non-profit organization on their website where it shall remain until such time as they are in compliance with the terms of this proviso. Any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or non-profit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures. This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.

***Proviso 98.9***

**98.9 (TREASURY: Penalties for Non-reporting)**

If a municipality fails to submit the audited financial statements required under Section 14- 1-208 of the 1976 Code to the State Treasurer within thirteen months of the end of their fiscal year, the State Treasurer must withhold all state payments to that municipality until the required audited financial statement is received.

*Proviso 98.9 (cont.)*

If the State Treasurer receives an audit report from either a county or municipality that contains a significant finding related to court fine reports or remittances to the Office of State Treasurer, the requirements of Proviso 117.51 shall be followed if an amount due is specified, otherwise the State Treasurer shall withhold twenty-five percent of all state payments to the county or municipality until the estimated deficiency has been satisfied.

If a county or municipality is more than ninety days delinquent in remitting a monthly court fines report, the State Treasurer shall withhold twenty-five percent of state funding for that county or municipality until all monthly reports are current.

After ninety days, any funds held by the Office of State Treasurer will be made available to the State Auditor to conduct an audit of the entity for the purpose of determining an amount due to the Office of State Treasurer, if any.

***SC Code of Law  
Title 14***

**Courts – General Provisions**

Collection/Disbursement of Crime Victim Monies at the Municipal & County Levels: below is a brief synopsis of applicable sections.

- **Sec. 14-1-206, subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in general sessions court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 35.35 % of the revenue generated by the assessment imposed in general sessions to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
  
- **Sec. 14-1-207 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in magistrate's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment.

SC Code of Law  
Title 14 (cont)

- **Sec. 14-1-207 Subsection(s) A, B & D (cont):** The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in magistrate's court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
  
- **Sec. 14-1-208 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in municipal court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
  
- **Sec. 14-1-211 Subsection A, B, & D:** A one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in the magistrate's and municipal court must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer. Any funds retained by the county or city treasurer must be deposited into a separate account for the exclusive use for all activities related to those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. These funds must be used for, but are not limited to, salaries, equipment that includes computer equipment and internet access, or other expenditures necessary for providing services to crime victims. All unused funds must be carried forward from year to year and used exclusively for the provision of services to the victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

- **Sec. 14-1-207 Subsection(s) A, B & D (cont):** To ensure that surcharges imposed pursuant to this section are properly collected and remitted to the city or county treasurer, the annual independent external audit required to be performed for each municipality and each county must include a review of the accounting controls over the collection, reporting, and distribution of surcharges from the point of collection to the point of distribution and a supplementary schedule detailing all surcharges collected at the court level, and the amount remitted to the municipality or county.

The supplementary schedule must include the following elements:

- (a) All surcharges collected by the clerk of court for the general sessions, magistrates, or municipal court;
- (b) The amount of surcharges retained by the city or county treasurer pursuant to this section;
- (c) The amount of funds allocated to victim services by fund source; and
- (d) How those funds were expended, and any carry forward balances.

The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

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## AUDIT OBJECTIVES

The SC State Legislative Proviso 117.51 mandates the State Office Victim Assistance to conduct programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

### **Audit Objectives were:**

- To determine if Calhoun County maintained proper accountability of Act 141 funds and if the funds are expended properly in accordance with the Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties.
- To determine if services were provided to crime victims in accordance with State law.
- To determine if Calhoun County maintained accountability of the Victim Assistance funds reporting requirements as it relates to State law.

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## RESULTS IN BRIEF

### *Fund Accountability*

Yes, there is proper accountability maintained for Act 141 Funds and the funds were expended according to the Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties.

### *Victim Services*

Yes, services are provided to crime victims in accordance with State law.

### Reporting

Yes, Calhoun County has maintained accountability of the Victim Assistance funds reporting requirements as it relates to State law.

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**A. Fund Accountability****Objective**

Is there proper accountability of Act 141 Funds maintained, and are the funds expended properly in accordance with the Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties?

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**Conclusion**

Yes, there is proper accountability of Act 141 Funds maintained and the funds were expended according to the Approved Guidelines.

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**Background**

Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties

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**Discussion**

Calhoun County was placed on the SOVA audit list due to concerns that the county may have been paying 100% of the salary for the victim advocate that may have also had additional duties. The advocate was contacted by a SOVA auditor during the budget review phase and Time and Activity sheets were discussed with the victim advocate due to the possibility of the advocate having additional duties that are not victim related. It appears this was a valid concern; however, the town hired another victim advocate on January 11, 2011 who provided direct victim services 100% of the time. Therefore, Time & Activity sheets were no longer a necessity. However, later in November of 2013, the current victim advocate was hired to replace the previous advocate. She now has additional duties along with her advocacy responsibilities as well. Therefore, the current advocate has to maintain the Time & Activity sheets and keep them to document the amount of time she spends providing direct victim services. Previously, there was never an allowable percentage calculated by SOVA to be used and given to the county. The SOVA Auditing staff during that time explained this process to the advocate but no time was established for the Time & Activity sheets.

While conducting the audit site visit on September 10, 2015, the auditor confirmed the county's current victim advocate still had additional duties and was continuing to maintain the Time & Activity sheets.

The advocate is a certified officer as well and serves as an investigator for the county a portion of the time. The victim advocate's salary, as well as some other victim assistance expenses is partially funded by the general fund. Although the advocate has been completing Time & Activity sheets since 2013 to document the amount of time spent providing direct victim services, the county has not been given an allowable percentage by SOVA to use towards their victim assistance program. Therefore, the percentage they are using to pay for the partial salary of the advocate and other victim assistance expenses may not be accurate and possibly unallowable. It was noted during the site visit that the advocate will continue to have additional duties; therefore, the advocate is required to continue to maintain the Time & Activity sheets.

During the audit site visit, the SOVA auditor requested and received the most recent 90 days of Time & Activity sheets so that a percentage could be calculated to determine if the allowable amount of salary has been paid from the Victim Assistance Fund since November 1, 2013. This is the time frame when the current advocate was hired. It should be noted that a percentage was not necessary for the previous advocate because she did not have additional duties other than her advocacy to crime victims. After reviewing the requested Time & Activity sheets, the allowable percentage for the current victim advocate was determined to be 35%. To determine if the correct amount in salary was paid from the time the current advocate was hired until June 30, 2015, the allowable percentage was applied to her total salary and the following amounts were calculated:

- From November 1, 2013 until June 30, 2014 the advocate's total salary and fringe benefits was **\$33,790.78** (Please note this was for 7 months). After applying the allowable percentage noted above to this amount, the total allowable amount that should have been paid from the Victim Assistance Fund for FY 14 was calculated to be **\$11,826.77**.
- From July 1, 2014 until June 30, 2015 the advocate's total salary and fringe benefits was **\$52,582.46**. After applying the allowable percentage noted above to this amount, the total amount that should have been paid from the Victim Assistance Fund for FY 15 was calculated to be **\$18,403.86**.

The total allowable amount that should have been paid from the Victim Assistance Fines, Fees and Assessment Fund (VAFFA) was **\$30,230.63**. This would be the **\$11,826.77** for FY 14 plus **\$18,403.86** for FY 15. The County actually paid **\$21,109.02** for FY 14 and **\$33,183.54** for FY 15 in salaries from the VAFFA fund totaling **\$54,292.56**. This means Calhoun County overpaid salaries from the VAFFA fund in the amount of **\$24,061.93** which they would have been required to reimburse the VAFFA fund because this is over the allowable percentage amount calculated.

However, the County Finance Director submitted documentation showing a total of **\$36,421.21** in General Funds transferred into the VAFFA fund between November 1, 2013 and June 30, 2015. These funds were used to cover victim assistance expenditures. Therefore, in an effort to resolve the issue of the overpayment of the VAFFA funds for salary, the **\$36,421.21** transferred from the General Fund into the VAFFA fund was taken into consideration and compared to the **\$24,061.93** in overpaid salaries from the VAFFA fund. Since the General Fund transfer more than outweighed the overpayment of salaries, Calhoun County will not be required to reimburse the Victim Assistance funds for salaries. After reviewing bank statements and invoices from expenditures from the Victim Assistance fund, it was determined that all other expenditures were allowable and that Calhoun County is maintaining proper accountability of the Victim Assistance funds. They are expending funds in accordance with the Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties.

Prior to conducting the audit, the auditor requested policies and procedures for the process of making a request to expend Victim Assistance funds. During the audit site visit, the Victim Assistance Procedural Manual was submitted to the auditor for review which outlined the policies and procedures regarding how funds are requested from the VA account:

- The advocate prepares a written letter outlining the reason(s) for making the request for funds
- The advocate does research to have some knowledge as to the estimated cost for the item(s) being requested and attach to the request

- The County must establish a chain of command as to who the advocate will provide copies of the request to first for signature approval, second for signature approval and then forwarded to the finance office
- The advocate makes a copy of the request and keeps a copy on file
- The advocate develops an organizes a filing system to maintain all requests
- The advocate develops a process and procedure for the receipt of requested item(s) and documents the receipt of items and the time it took for delivery

It was confirmed by the Finance Director that the procedures listed above are on file officially with the county and available to all relevant parties. It is recommended that they continue to use this process as they move forward to ensure the Victim Assistance funds are expended properly. However they are required to distribute the process and procedures to all relevant parties.

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### **Recommendation(s) and Comments**

A-1

**It is recommended that Calhoun County distribute the process and procedures outlined above to all relevant parties by the 90 Day Follow-up audit.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**B. Victim Services****Objective**

Are services provided to crime victims in accordance with State law?

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**Conclusion**

Yes, victim services are provided to crime victims in accordance with State law.

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**Background**

Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties

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**Discussion**

Prior to conducting this audit, the SOVA auditor requested the following to assist in determining if the Calhoun County Victim Advocate is providing direct services to crime victims in accordance with State law:

- Statistical Report of victims served in the past 12 months
- Victim Staff Hired Report
- Victim Advocate job description(s)
- Copy of Victim Assistance Operational Policies and Procedures
- Copy of all victim assistance publications
- List of trainings, conferences or certifications available for victim advocates and or volunteer advocates and confirmation of VSP Certification

After reviewing the information that was submitted, it was noted and confirmed by the auditor that the current victim advocate was hired on November 1, 2013. She is full time with the police department serving as the victim advocate as well as an investigator. She is in compliance with her Victim Service Provider (VSP) Certification which is required by the Office of Victims Services Education and Certification (OVSEC) in order to be paid from the VAFFA funds.

During the audit site visit, statistical reports were submitted to the auditor showing the direct services provided to crime victims and types of victim services provided. The victim advocate uses the Report Management System (RMS) to track services provided to crime victims. The advocate also provided a copy of the Victim Assistance Procedural Manual which outlines the following policies and procedures used while providing direct services to crime victims:

- Reviews daily all incident reports
- Makes reasonable contact with all victims and provides contact information for applicable resources and personnel
- Documents all activity within the RMS for the agency and retains any hard copies of activities tracked regarding assistance in the original case file
- Prepares letters to be reviewed by the Sheriff and mailed to previously contacted victims of crime on a daily basis

Also, during the audit site visit, copies of publications issued to victims with the advocate's number and other contact information was provided to the auditor for review. These documents appear to be acceptable.

On August 19, 2015, the Finance Director submitted the victim advocate job description which outlined all duties performed. After reviewing the job description with management, several concerns were noted regarding additional job duties that are unallowable and not considered direct services to crime victims. This would be acceptable if noted under the separate title of investigator but not noted under the victim advocate duties. But this was not the case. Therefore, the auditor asked that the job description be amended with the different job duties separated for the two roles (1) victim advocate and (2) investigator. Another concern was that the job description did not mention anything about helping victims with the Victim Impact Statement, which is a victim's right to have this service provided. When the auditor inquired about this service during the audit site visit, both the advocate and the Chief stated the Victim Impact Statement was provided to victims by the Solicitor's Victim Advocate.

The Calhoun County Sheriff's Victim Advocate occasionally assisted victims with filling out the Victim Impact Statement according to the advocate and her supervisor. The advocate added that it would be no problem for the county advocate to start providing the Victim Impact Statements to victims in Magistrate Court and assist as needed. After discussing the concerns mentioned above with the Finance Director and Victim Advocate, the auditor asked that the necessary changes be made to the job description because this is a service that should be offered in lower courts as well and if not offered, the victim's rights are being violated. A revised copy of the job description was submitted on August 11, 2015 and it was confirmed by the County Finance Director that a copy is on file with the County's Human Resource. It appears that the Calhoun County Victim Advocate has and continues to take the necessary steps to ensure services are provided to crime victims in accordance with State law.

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## **Recommendation(s) and Comments**

**B-1**

**(Auditor's Conclusion and Recommendations)**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**C. Reporting****Objective**

Has Calhoun County maintained accountability of Victim Assistance funds reporting requirements as it relates to State laws?

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**Conclusion**

Yes, Calhoun County has maintained accountability of Victim Assistance funds reporting requirements as it relates to State laws.

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**Background**

Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties

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**Discussion**

Prior to conducting the audit site visit, the auditor requested the following:

- State Treasurer's Revenue Remittance Forms (STRRF) for July 2010 through July 2015 along with the State Treasurer's payment receipts for July 2010 through March 2015.
- State Treasurer's Office receipts for STRRFs submitted for July 2010 through July 2015.
- Supplemental Schedules from annual county audits from FY 10 through FY 14.

Prior to the audit site visit, the auditor reviewed the STRRFs received from the county and it appears the document was submitted in a timely manner and in accordance with State law.

The County has also submitted their annual Victim Assistance budget to the State Office of Victim Assistance and the annual audit to the State Treasurer's Office on time as required by law, including the required Supplemental Schedule for the Victim Assistance funds.

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**Recommendation(s) and Comments**

**C-1**                      **None at this time.**

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**Objective(s), Conclusion(s), Recommendation(s), and Comments**

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**D. Technical Assistance****Documentation Provided**

During our site visit we explained and provided the following documents:

1. Copy of the Legislative Proviso 117.51
2. Copy of the Legislative Proviso 97.9
3. Copy of a Sample Budget
4. Sample Staff Hired Report
5. Sample Time and Activity Report
6. Sample Expenditure Report
7. Copy of 2010 Suggested Guidelines
8. Technical Assistance

**Other Matters**

There are no other matters.

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## Corrective Action

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*Proviso 117.51 states:*

*“If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or non-profit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures. This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization’s subsequent fiscal year appropriation.”*

**Calhoun County was informed at the site visit conclusion that there appeared to have been some errors as noted in this report. The findings were reviewed with the County Finance Director and Administrator and they were advised that this Programmatic Review will warrant the need for further review by management and unless otherwise noted, the 90 day window to correct all errors will begin 5 business days following the completion date noted on this final report. It should be noted that during the process of preparing this audit, the auditor coordinated with Calhoun County and all errors with the exception of 1 noted in this audit were corrected prior to the audit being issued.**

The audit site visit was completed on September 10, 2015 and final report issued to Calhoun County on January 27, 2016. The 90 Day Follow-up site visit is scheduled for April 2016.

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# Official Post-Audit Response

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**The County/City has 5 business days from the date listed on the front of this report to provide a written response to the SOVA Director:**

**Larry Barker, Ph.D.  
1205 Pendleton St., Room 401  
Columbia, SC 29201**

**At the end of the five day response period, this report and all post-audit responses (located in the Appendix) will become public information on the State Office of Victim Assistance (SOVA) website:**

**[www.sova.sc.gov](http://www.sova.sc.gov)**

Programmatic Review Completed by:

*Dexter L. Boyd* 1/27/16  
Dexter L. Boyd, Lead Auditor Date

Reviewed by:

*Richelle Copeland* 1/27/16  
Richelle A. Copeland, Sr. Auditor Date

*Ethel Douglas Ford* 1/27/16  
Ethel Douglas Ford, Deputy Director Date

*Larry Barker* 1/27/16  
Larry Barker, Ph.D. Director Date