



ALAN WILSON
ATTORNEY GENERAL

April 26, 2019

Chief Joseph Floyd
Camden Police Department
1816 W. DeKalb Street
Camden, SC 29020

Dear Chief Floyd,

The Office of the Attorney General, Department of Crime Victim Compensation (DCVC), is sending this notice to inform you that we have completed the DCVC Programmatic Review and Financial Audit of the Victim Assistance Funds for the City of Camden. A copy of the official report is attached for your review. This is in conformance with Act 96 [PART IV] which requires DCVC to conduct a programmatic review and financial audit on any governmental entity or non-profit organization receiving victim assistance funding to ensure that these crime victim funds are expended in accordance with the law.

Enclosed is a copy of our audit results. I am pleased to advise you that the City of Camden has complied with all of the audit recommendations as outlined in this report. Please note that all DCVC audits and follow-up reports are public information and will be posted on our website at www.sova.sc.gov under the auditing tab.

Should you have any further questions or concerns, please feel free to contact me or Mignon Lee-Thompson at 803-734-1048.

Sincerely,


Ethel Douglas Ford, CPM
Assistant Deputy Director

cc: Debra Courtney
Penny Lloyd



**The Office of the Attorney General
Department of Crime Victim
Compensation**

April 26, 2019

**Programmatic Review and
Financial Audit of the
City of Camden
Victim Assistance Fines, Fees and
Assessment Fund**

Contents

Introduction and Laws	Page
Preface	3
Audit Objectives	9
Results in Brief	9
 Objective(s), Conclusion (s), Recommendation(s), and Comments	
A. Accountability of ACT 141 Victim Assistance Fines, Fees and Assessments Funds	11
Did the City of Camden maintain proper accountability of the Victim Assistance Fines, Fees and Assessment Fund in accordance with State law?	
B. Services provided to crime victims	13
Were services provided to crime victims in accordance with State laws and regulations?	
C. FFA Reporting Requirements	15
Has the City of Camden maintained Victim Assistance Fines, Fees and Assessment Fund reporting requirements as it relates to State laws?	
D. Technical Assistance	17
Corrective Actions	18
Post-Audit Response and Appendix(s)	19
 Acronyms:	
VAFFA - Victim Assistance Fines, Fees, and Assessment	
DCVC - Department of Crime Victim Compensation	
SCLEVA - South Carolina Law Enforcement Victim Advocate	
CVST - Department of Crime Victim Services Training, Provider Certification, and Statistical Analysis	

Introduction and Laws

PREFACE

This programmatic review and financial audit was initiated in response to the Department of Crime Victim Compensation's (DCVC) concerns regarding the Victim Assistance Fines, Fees and Assessment fund. On January 10, 2019, the Assistant Deputy Director of DCVC issued a letter to the County Administrator's Office and the Sheriff's Department informing them of the Town of Camden's Victim Assistance Fund audit. The audit was conducted on February 21, 2019.

Governing Legislation and Regulations

ACT 96 [PART IV]

SECTION 13. B. Chapter 1, Title 14 of the 1976 Code is amended by adding:

"Section 14-1-211.6. (A) 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) and (D), 14-1-207(B) and (D), 14-1-208(B) and (D), and 14-1-211(B), the State Auditor shall notify the Office of the Attorney General, South Carolina Crime Victim Services Division. The division is authorized to conduct an audit, which must include both a programmatic review and financial audit of any entity or nonprofit organization receiving victim assistance funding, based on the referrals from the State Auditor or complaints of a specific nature received by the division to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed in collaboration with the Victim Services Coordinating Council. The Victim Services Coordinating Council, in collaboration with the director of the division, shall develop these guidelines to ensure any expenditure that meets the parameters of Article 15, Chapter 3, Title 16 is an allowable expenditure.

ACT 96 (cont.)

(B) Any local entity or nonprofit 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 Office of the Attorney General, South Carolina Crime Victim Services Division within thirty days of the budget's approval by the

governing body of the entity or nonprofit organization. Failure to comply with this provision shall cause the division to initiate a programmatic review and a financial audit of the entity's or nonprofit organization's expenditures of victim assistance funds. Additionally, the division will place the name of the noncompliant entity or nonprofit organization on its website, where it shall remain until such time as the noncompliant entity or nonprofit organization is in compliance with the terms of this section.

(C) Any entity or nonprofit organization receiving victim assistance funding must cooperate and provide expenditure and program data requested by the division. If the division finds an error, the entity or nonprofit organization has ninety days to rectify the error. An error constitutes an entity or nonprofit organization spending victim assistance funding on unauthorized items as determined by the division. If the entity or nonprofit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the division shall assess and collect a penalty in the amount of the unauthorized expenditure plus fifteen hundred dollars against the entity or nonprofit organization for improper expenditures. This penalty which includes the fifteen hundred dollars must be paid within thirty days of the notification by the division to the entity or nonprofit organization that the entity or nonprofit organization is in noncompliance with the provisions of this section. All penalties received by the division shall be credited to the general fund of the State. If the penalty is not received by the division within thirty days of the notification, the political subdivision must deduct the amount of the penalty from the entity's or nonprofit organization's subsequent fiscal year appropriation."

Proviso 59.15

59.15 (AG: State Crime Victim Compensation)

A county or municipality may retain carry forward funds that were collected pursuant to Sections 14 1 206 (B) and (D), 14 1 207 (B) and (D), 14 1 208 (B) and (D), and 14 1 211 (B) of the 1976 Code, but no more than \$25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher.

If a county or municipality does not spend at least ninety percent of the funds collected pursuant to Sections 14 1 206 (B) and (D), 14 1 207 (B) and (D), 14 1 208 (B) and (D), and 14 1 211 (B) on Article 16, Chapter 3, Title 16 first priority and/or second priority *Proviso 59.15 (cont.)* programs during the fiscal year that the funds are received then the county or municipality shall remit any unspent funds that are greater than the allowed carried forward funds, regardless of the year collected, to the State Victim Assistance

Program (SVAP) with the Office of the Attorney General within 120 days after the end of the fiscal year. All funds must be accounted for in the annual audit for each county or municipality.

The State Crime Victim Compensation Department shall offer training and technical assistance to each municipality and county annually on acceptable use of both priority one and priority two funds and funds available for competitive bid.

The State Crime Victim Compensation Department is authorized to transfer to the State Victim Assistance Program any state funds deemed available under Crime Victims Compensation authority to the State Victim Assistance Programs be placed in the competitive bid process.

The State Victim Assistance Program shall offer any funds remitted to it to nonprofit organizations that provide direct victim services on a competitive bid process. These funds may be used by the nonprofit for administrative costs and victim services.

Proviso 98.9

98.9 (TREAs: 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.

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.

Proviso 98.9 (cont.)

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 the State Treasurer, if any.

SC Code of Law Courts – General Provisions

Title 14 [excerpts]

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

- **Section 14-1-206, subsection(s) A, B & D:** (A) 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. (B) The county treasurer must remit 35.35 percent of the revenue generated by the assessment imposed in the county to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. (D) All unused funds must be carried forward from year to year and used exclusively for the provision of services for 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.
- **Section 14-1-207 Subsection(s) A, B & D:** (A) 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. (B) The county to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. (D) All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime.

SC Code of Law Title 14 (excerpts cont.)

All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

- **Section 14-1-208 Subsection(s) A, B & D:** (A) 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. (B) 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 and make

reports on a form and in a manner prescribed by the State Treasurer. (D) All unused funds must be carried forward from year to year and used exclusively for the provision of services for 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.

- **Section 14-1-206,207,208 Subsection(s) E:** To ensure that fines and assessments imposed are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county and municipality must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a Uniform Supplemental Schedule Form detailing all fines and assessments collected by the clerk of court for the court of general sessions, magistrate court of the county and at the court level, the amount remitted to the county and municipal treasurers, and the amount remitted to the State Treasurer.

- **Section 14-1-211 Subsection A & B:** (A) 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 magistrates and municipal courts in this State. (B) The revenue collected must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer,

SC Code of Law
Title 14 (excerpts cont.)

Section 14-1-211 Subsection B & D: (B) for the purpose of providing services for the victims of crime, including those required by law. 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 the requirements contained in this provision. For the purpose of funds allocation and expenditure, these funds are a part of the general funds of the city or county. These funds must be appropriated for the exclusive purpose of providing victim services as required by Chapter 3, Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. First priority must be given to those victims' assistance programs which are required by Chapter 3, Article 15 of Title 16 and second priority must be given to programs which expand victims' services beyond those required by Chapter 3, Article 15 of Title 16. 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.

(D) (1) The supplementary schedule must include the following elements:

(a) all surcharges collected by the clerk of court for the general sessions, magistrate's, 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.

Introduction

AUDIT OBJECTIVES

The South Carolina State Legislative ACT 96 (Part IV) mandates the Department of Crime Victim Compensation to conduct an audit which shall include both a programmatic review and financial audit of any entity or nonprofit 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 the City of Camden maintained proper accountability of the Victim Assistance Fines, Fees and Assessment Fund in accordance with State law?
- To determine if services provided to crime victims were in accordance with State laws and regulations?
- To determine if the City of Camden maintained Fines, Fees and Assessment Fund reporting requirements as it relates to State laws?

RESULTS IN BRIEF

Victim Assistance Fines

Did the City of Camden maintain proper accountability of the Victim Assistance Fines, Fees and Assessment Fund in accordance with State law?

Yes, the City of Camden did maintain proper accountability of the Victim Assistance Fines, Fees and Assessment Fund in accordance with State law.

Victim Assistance Program

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

Yes, the City of Camden provided services to crime victims in accordance with State law.

RESULTS IN BRIEF (cont.)

Reporting Requirements

Has the City of Camden completed all reporting requirements in accordance with State law?

Yes, the City of Camden has completed all reporting requirements in accordance with State law. The Town is current with all annual financial audits as required by State law and is compliant with monthly submission of State Treasurer Revenue Remittance Forms (STRRF) as required.

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

A. Accountability of ACT 141 FFA Funds**Objective**

Did the City of Camden maintain proper accountability of the Victim Assistance Fines, Fees and Assessments Fund in accordance with State law?

Conclusion

Yes, the City of Camden did maintain proper accountability of the Victim Assistance Fines, Fees and Assessment Fund in accordance with State law.

Background

Pre-requested audit documents submitted by the Finance Director

Time and Activity Sheets submitted by the Victim Advocate

Site visit interview with Chief, Clerk, Finance Director, Victim Advocate, Investigation's Lieutenant of Administration

Discussion

The City of Camden was placed on the audit list for failure to submit Time and Activity Sheets as requested by the Department of Crime Victim Compensation (DCVC). The city was notified on January 10, 2019 of DCVC's intent to initiate a programmatic review and financial audit.

Prior to the February 21, 2019 audit site visit, the auditor requested the City of Camden's Finance Director provide a copy of the 2014-2018 Victim Service General Ledger, 2014-2018 Revenue Remittance forms submitted to the State, 2014-2018 Victim Assistance Budgets and 2014-2018 Supplemental Schedule from the city's annual financial audit. All pre-requested audit documents were submitted to DCVC on February 5, 2019.

After reviewing all of the submitted documents, it was determined that the amounts reported on the 2014-2018 Revenue Remittance Forms and amounts on the 2014-2018 Supplemental Schedules are in agreement. Also, DCVC received annually as required by law the City of Camden's Victim Assistance Budget.

During the site visit on February 21, 2019, the auditor asked the Finance Director if there are policies and procedures in place for requesting funds from the Victim Assistance Account. The Finance Director said yes, the city follows the same accounts payable policies and procedures for requesting funds as required for requesting funds from other town accounts. A copy of the policies and procedures were submitted to the auditor for review. As a result of the review, it was found that the city has maintained proper accountability of the Victim Assistance Fines, Fees and Assessment Fund in accordance with State law.

Recommendation(s)
and Comments

No recommendations

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

B. Services provided to crime victims**Objective**

Were services provided to crime victims in accordance with State laws and regulations?

Yes, the City of Camden provided services to crime victims in accordance with State law.

Background

Pre-requested documents submitted by the Finance Director

Time and Activity Sheets submitted by the Victim Advocate

Site visit interview with Chief, Clerk, Finance Director, Victim Advocate, Investigation's Lieutenant of Administration

Discussion

Prior to the initial audit site visit on February 21, 2019, the auditor requested and received the following:

- Victim Advocate Job Description
- 3 Months of Time and Activity Sheets

On January 24, 2019, the auditor received and reviewed the Victim Advocate job description, and confirmed that the essential functions and responsibilities of the Victim Advocate complies with program guidelines. After reviewing the budget file, the auditor confirmed Time and Activity Sheets were submitted on March 6, 2012, and reviewed by DCVC for a percentage. On March 7, 2012, DCVC gave the City of Camden 45%. The 45% can be used from the fund to pay a portion of the Victim Advocate's salary as well as other allowable expenditures for the Advocate. However, the City does not collect enough revenue for the Victim Assistance Fund to pay 45% of the Victim Advocate's salary from the fund. Therefore, the general fund supplements the remainder of the salary and has done so for the past 5 years.

The auditor also confirmed during the audit site visit interview with the Chief and Victim Advocate that the Victim Advocate is also the Administrative Assistant to Investigations and continues to serve in a dual role.

During the audit site visit, the auditor was given three random months of Time and Activity Sheets from the Victim Advocate for review since it is mandatory that the Victim Advocate continue to maintain these documents on a daily basis due to serving in a dual role.

During the audit site visit interview, the auditor asked the Chief if all of the positions with the Victim Service Program are occupied. He stated yes, all positions are occupied. He also stated that three officers are Victim Service Provider (VSP) certified, and are used on an as needed basis. The Chief was also able to confirm that they are not paid from the Victim Assistance Fund. The Advocate confirmed with the auditor that she provides services in all victim related cases to include but not limited to: assistance with Victim Impact Statements, compensation applications, and victim transport assistance when warranted. The Victim Advocate also provided a report from LawTrak showing she provided assistance to 384 victims and conducted 449 phone calls from January 1, 2016 to February 21, 2019. The auditor found that assistance and services were provided to crime victims in accordance with State laws and regulations.

Recommendation(s)
and Comments

No recommendations

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

C. Expenditure Review

Objective Has the City of Camden maintained Fines, Fees and Assessment Fund reporting requirements as it relates to State laws?

Conclusion Yes, the City of Camden has maintained Fines, Fees and Assessment Fund reporting requirements in accordance with State law. The City is current with all annual financial audits as required by State law and is compliant with the monthly submission of State Treasurer Revenue Remittance Forms (STRRF) as required.

Background Pre-requested documents submitted by the Finance Director
Time and Activity sheets submitted by the Victim Advocate
Site visit interview with Chief, Clerk, Finance Director, Victim Advocate, Investigation's Lieutenant of Administration

Discussion According South Carolina Code of Laws Section 14-1-206 (E) and Section 14-1-209 (A), "to ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected and remitted to the State Treasurer, the annual independent external audit required to be performed for each county pursuant to Section 4-9-150 must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a Uniform Supplemental Schedule Form detailing all fines and assessments collected by the clerk of court for the court of general sessions, the amount remitted to the county treasurer, and the amount remitted to the State Treasurer."

On January 24, 2019, the City of Camden's Finance Director submitted the requested Supplemental Schedule from the city's Annual Financial Audit July 1, 2014 through December 31, 2018. After reviewing the submitted documents, it was found that the city is in compliance with State law. Also, according to the South Carolina State Treasurer's website, the City of Camden is not listed on the delinquent audit list for municipalities.

According to South Carolina Code of Laws Section 14-1-208 (B), “The city treasurer must remit 11.16 percent of the revenue generated by the assessment imposed in subsection (A) to the municipality to be used for the purposes set forth in subsection (D) and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer. Assessments paid in installments must be remitted as received.”

On January 24, 2019, the City of Camden’s Finance Director submitted the requested STRRFs from FY14 through FY18 to the auditor for review. The auditor reviewed the STRRFs to ensure they are submitted in compliance with State law. As a result of the review, it was found that the City of Camden is in compliance with the above law.

Recommendation(s)
and Comments

No recommendations

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

D. Technical Assistance**Documentation Provided**

During the site visit, technical assistance and support was provided and the following documents were reviewed and explained in detail. Also, copies were provided to appropriate officials and agency representatives:

1. Legislation - Act 96 (Part IV)
2. Proviso 98.9
3. Proviso 93.27
4. Sample Budget
5. Sample Staff Hired Report
6. Sample Time and Activity Report
7. Sample Expenditure Report
8. Victim Advocate Procedural Manual
9. 2018 Approved Guidelines

Other Matters

There are no other matters.

Corrective Action

Act 96 (C) states:

“Any entity or nonprofit organization receiving victim assistance funding must cooperate and provide expenditure and program data requested by the division. If the division finds an error, the entity or nonprofit organization has ninety days to rectify the error. An error constitutes an entity or nonprofit organization spending victim assistance funding on unauthorized items as determined by the division. If the entity or nonprofit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the division shall assess and collect a penalty in the amount of the unauthorized expenditure plus fifteen hundred dollars against the entity or nonprofit organization for improper expenditures. This penalty which includes the fifteen hundred dollars must be paid within thirty days of the notification by the division to the entity or nonprofit organization that the entity or nonprofit organization is in noncompliance with the provisions of this section. All penalties received by the division shall be credited to the general fund of the State. If the penalty is not received by the division within thirty days of the notification, the political subdivision must deduct the amount of the penalty from the entity's or nonprofit organization's subsequent fiscal year appropriation.”

The City of Camden was informed at the conclusion of the Site Audit Visit on February 21, 2019 that they were in compliance. The findings were reviewed with the City officials. However, they were advised that the Programmatic Review warranted further review by management.

After review with management, the Site Visit Report was issued on April 26, 2019.

Since the City of Camden is compliant, there are no further actions or recommendations.

Official Post-Audit Response

The County/City has 10 business days from the date listed on the front of this report to provide a written response to the DCVC Assistant Deputy Director:

**Ethel Douglas Ford, CPM
1205 Pendleton St., Room 401
Columbia, SC 29201**

At the end of the ten day response period, this report and all post-audit responses (located in the Appendix) will become public information on the Department of Crime Victim Compensation (DCVC) website:

www.sova.sc.gov



ALAN WILSON
ATTORNEY GENERAL

This Programmatic Review and Financial Audit was completed by:

Mignon Lee Thompson
Mignon Lee-Thompson, Lead Auditor

4/24/19
Date

Reviewed by:

Dexter L. Boyd
Dexter Boyd, Sr. Auditor

4/24/19
Date

Ethel Douglas Ford
Ethel Douglas Ford, CPM, Assistant Deputy Director

4/24/19
Date

Scott Beard
Scott Beard, DCVC Deputy Director

4/24/19
Date