



State of South Carolina Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

September 27, 2012

Chief Steven Rice
Town of Great Falls
324 Dearborn Street
Great Falls, SC 29055-1638

Dear Chief Rice:

The State Office of Victims Assistance (SOVA) is sending this notice to inform you that we have completed the Programmatic Review for the Town of Great Falls Victim Assistance Program and a copy of official report is attached for you review. Due to Proviso 89.61, SOVA is now legislatively mandated 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. If errors are found, the agency has 90 days from this meeting date to rectify the problem and if this is not done within the specified time period a penalty will apply.

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 under the SOVA auditing tab.

Should you have any further questions or concerns, please feel free to contact me or Ms. Richelle A. Copeland at (803)734-1900.

Sincerely,


Larry Barker, Ph.D.
Director

CC: Mayor Don Camp
Julie Blackwell

VICTIMS' COMPENSATION • VICTIM/WITNESS ASSISTANCE • TRAINING • INFORMATION • REFERRALS

STATE OFFICE OF VICTIM ASSISTANCE
1205 PENDLETON STREET, EDGAR A. BROWN BUILDING, ROOM 401
COLUMBIA, SC 29201 (803) 734-1900
WWW.SOVA.SC.GOV



**Office of the Governor
State Office of Victim Assistance**

September 27, 2012

**Programmatic Review of
The Town of Great Falls
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

Introduction and Laws

PREFACE

This programmatic review was initiated by the State Office of Victim Assistance (SOVA) with concerns regarding programmatic execution and unauthorized expenditures of the victim assistance funds in the Town of Great Falls. On June 28, 2012, the Director of SOVA issued a letter to the Town Administrative Office and the Police Department informing them of the Town of Great Falls Victim Assistance Fund audit. The audit was conducted on August 1, 2012.

Governing Laws and Regulations *Proviso 89.61*

General Provision 89.61. (GP: Assessment Audit / Crime Victim Funds) Effective July 1, 2011

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 Title 16, Article 15 is an allowable expenditure.

Proviso 89.61(cont)

Any local entity or non-profit organization ~~who~~ that receives funding from ~~victim assistance~~ 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 being approved by the local budget's approval by the governing entity 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. 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. ~~In addition, any~~ 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 of ~~in~~ the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures ~~in a fiscal year.~~ 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 ~~ninety~~ 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.

*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. 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.

SC Code of Law
Title 14 (cont)

- **(B)** 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. **(D)** 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.

AUDIT OBJECTIVES

The SC State Legislative Proviso 89.61 mandates the State Office Victim Assistance 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.

Audit Objectives were;

- To determine if the Town of Great Falls is meeting the needs of crime victims in a timely manner.
- To determine the options for utilizing the victim assistance fund to ensure that advocacy, support and direct victim services is provided to crime victims in the future.
- To determine the victim assistance revenue and if unauthorized expenditures were made in the past 5 years.

RESULTS IN BRIEF

Personnel/Victim Rights and Services

Is the Town of Great Falls meeting the needs of crime victims in a timely manner?

No, the Town is not meeting the needs of crime victims in a timely manner due to the Administrative Chief/Victim Advocate's overwhelming job duties. The Administrative chief has stated he is very concerned that the crime victim's rights are being violated due to the lack of sufficient time offered for support to each victim. In addition to being the town victim advocate, the chief's other duties include but are not limited to conducting investigation, courtroom prosecutor, town solicitor, and fire department administrator. As outlined above, by the Administrative Chief having so many other job duties, it is impossible for him to adequately serve and assist crime victims as established by law.

Rights and Services Cont.

Therefore, SOVA recommends the town review the current victim advocate program, revise how services are offered for crime victims and establish a written policy and procedure for assisting victims in a timely manner.

*Victim Witness FFA
Advocacy Options*

Does the Town of Great Falls have options for utilizing the victim assistance fines, fees and assessment fund to ensure that advocacy, support and direct victim services is provided to crime victims in the future?

Yes, SOVA has identified several options across the state for providing comparable victim services. A large number of municipalities have implemented some of these options for their area. Each municipality/county can opt to utilize any of the following: hire a full time victim advocate, part-time victim advocate, dual position victim advocate/officer, volunteer victim advocate or develop a victim assistance contract with the county. It is recommended the Town of Great Falls evaluate the victim services options explained in this report and choose which option will best fit the town's responsibilities and meet the needs of crime victims within the municipality.

*Victim Witness FFA
Financial Reporting*

In reviewing the victim assistance revenue, were unauthorized expenditures made in the past 5 years?

Yes, SOVA has determined that there were unauthorized expenditures in the past 5 years. It appears all retained funds were deposited into the victim assistance fund as of June 2012; however, SOVA noticed there were overpayments made in the October monthly deposit that resulted in a bank credit of \$73.60 when comparing the remittance revenue form balance to the bank account balance. Therefore, in reviewing all of the submitted expenditure documentation, SOVA has determined the Town of Great Falls will be required to reimburse the local victim assistance fund \$44,037.56 (\$44,111.16 – \$73.60).

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

A. Personnel/Victim Rights and Services

Objective

Is the Town of Great Falls meeting the needs of crime victims in a timely manner?

Conclusion

No, the Town is not meeting the needs of crime victims in a timely manner due to the Administrative Chief/Victim Advocate's overwhelming job duties. The Administrative chief has stated he is very concerned that the crime victim's rights are being violated due to the lack of sufficient time offered for support to each victim. In addition to being the town victim advocate, the chief's other duties include but are not limited to conducting investigation, courtroom prosecutor, town solicitor, and fire department administrator. As outlined above, by the Administrative Chief having so many other job duties, it is impossible for him to adequately serve and assist crime victims as established by law. Therefore, SOVA recommends the town review the current victim advocate program, revise how services are offered for crime victims and establish a written policy and procedure for assisting victims in a timely manner.

Background

South Carolina Crime Victims' Constitutional Rights
SC Code of Law Title 14, Chapter 1; Section 208

Discussion

During the FY11-12 Victim Advocate Budget Review Process, SOVA became aware that the Town of Great Falls no longer had a victim advocate in the police department. According to SOVA's Budget Contact Log for the Town of Great Falls, on March 29, 2011 the police chief would assume all victim advocate duties for the town and the town would pay 25% towards his salary out of the victim assistance fund. The police chief was then informed that this percentage would not be considered allowable without proper statistical data review.

Discussion Cont.

The chief was asked to maintain 90-days of Time and Activity (T&A) sheets to determine the allowable percentage of funds that could be used towards any purchases and or salary related to providing direct service to crime victims.

Upon the completion of the 90 days, on July 11, 2011 SOVA contacted the chief and informed him the allowable percentage of fund to use towards providing direct services. Based on the information provided in the time and activity sheets, it was determined that 5% was the allowable percentage. During this same phone conversation, the chief's concerns about not having sufficient time available to spend with victims were also noted. He stated, he is working on a proposal for the town council to allow him to hire a part time victim advocate to work a couple hours a week only providing direct services to crime victims.

During this timeframe, the chief also contacted SOVA and requested assistance in determining options that would be best for the town and allow for services to meet the needs of crime victims in a timely manner. On August 1, 2012, SOVA conducted interviews with the Town of Great Falls clerk and mayor who confirmed the town council did not see a need to maintain a victim advocate and made the decision to lay off the victim advocate in April 2011. The Mayor stated he felt the prior victims advocate was not providing much service to victim because there are very few criminal proceedings in the local court. When asked to explain the victim advocate duties, the mayor stated "when there is a crime, the advocate is in charge of informing the victims of court dates; however, they have very few crime victims due to the municipal court only conducting cases with fines up to \$500 or 30 days." For this reason, the town council felt the chief would be able to maintain these duties and proceeded to place him in an Administrative Chief position. However, the Administrative Chief's job responsibilities included but are not limited to conducting criminal investigations, managing office personnel for both the police department and fire department, and providing direct victim services for crime victims. In addition, he is responsible for any administrative duties that may arise; therefore, making it impossible for the town to meet the needs of crime victims in a timely manner.

Discussion Cont.

During the audit site visit, SOVA interviewed the prior victim advocate to assist in determining the duties. The prior victim advocate was hired in 2003 and has worked for the police department for 8 years prior to being laid off in 2011. The victim advocate was not a full time victim advocate providing direct service to crime victims but allocated a percentage of time working as a transport officer and department secretary. The victim advocate has completed the Victim Service Provider (VSP) Certification required by law and even though employment with the police department ended 15 months ago has continued to maintain an active certification. In addition, the previous victim advocate has continued to volunteer with the police department.

When the advocate was questioned about the services previously provided to crime victims, the advocate stated the duties provided included but were not limited to:

- Court Date Notifications for crime victims
- Assistance with Compensation Claims
- Assisted with Victim Impact Statements
- Served as point of contact for victims
- Hospital Assistance for victims (accompaniment when warranted)
- Referral support to local agencies
- Provided follow up contact with victims
- Victim transport to local shelters and safe homes
- Crisis intervention

In reviewing the Town of Great Falls victim assistance program, the following services are currently being provided to crime victims:

- A copy of the victim's rights form provided to victims
- Notification of court dates given to victims
- Available assistance in completing compensation claims (but have not been needed).

Both the prior victim advocate and chief were asked how many victims they provide services for and what types of services were provided before and after the position was terminated.

Prior Victim Advocate

The previous victim advocate was unable to provide a total number of victims she assisted and types of services provided to each victim; however, she was able to show 2 well organized file cabinet drawers within the police department that categorized each victim file in alphabetical order with the victim case year notated on the top of the file up until 2007. As of 2007-2011, the advocate was tracking the victims through the use of a computerized database but is not able to independently access the system following termination in 2011. Although she was not able to access the database, it was clearly noted that the victim advocate provided ongoing services to crime victims.

Administrative Chief

The Administrative Chief submitted 12 months of victim reports and according to the currently used computerized database as of July 2012, there were 725 victim cases; however, only 182 possible related victim crimes in which victims suffered some sort of physical or psychological trauma.

During further investigation, it appears the police department is not currently maintaining any system for tracking walk-in victims. No one is assisting the victim in completing the victim impact statements although it is offered. Also, if the chief is unavailable, there is no back up victim advocate. There is currently no point of contact for court updates and notification letters are not being sent to victims. The Administrative Chief has stated he is very concerned that local crimes victim's rights are being violated due to his inability to assist victims properly due to his other job responsibilities.

The South Carolina Crime Victims' Constitutional Rights

The South Carolina Crime Victims' Constitutional Rights states;

"To preserve and protect victims' rights to justice and due process regardless of race, sex, age, religion, economic, status, victims of crime have the right to:"

- be treated with fairness, respect and dignity;
- be free from intimidation or harm throughout the criminal and juvenile justice process;
- be informed about victims' rights;

- be reasonably informed about criminal proceedings;
- be informed if the accused is arrested, released, or escapes;
- confer with the prosecution before the case is heard in court;
- be present at criminal proceedings where the accused has the right to be present;
- be heard at proceedings affecting bond, bail, release, pleas or sentencing;
- have reasonable access to documents relating to the crime before trial;
- receive restitution from the adult or juvenile offenders;
- a reasonable, prompt and final conclusion of the case;

Victims' Rights Cont.

After conducting the site visit, SOVA has determined that based upon documentation reviewed and all interviews held that the Victim's Constitutional Rights are being violated by eliminating the police department victim advocate due to the following reasons:

- The victim is not being treated with fairness, respect and dignity because of the lack of information provided to victim. Also, currently victims are not followed-up with due to the chief's overwhelming job duties.
- The Administrative Chief/Victim Advocate is responsible for conducting investigations, works as the court prosecutor, solicitor and victim advocate for all court proceedings which takes away the time needed for individual victims.
- Victims are not currently being informed of all court proceedings within the municipality level and victim advocate resources are not always provided to victims.
- Finally, some victims are not receiving and completing the victim impact statement as required by law and or the crime victim's compensation application.

It is apparent that the town did not intentionally neglect evaluating the affect caused by eliminating the victim advocate position and Victims Constitutional Amendment.

Discussion Cont.

However, the town did neglect to evaluate all of the program regulations and requirements to ensure all duties and responsibilities are maintained and that the needs of victims were met. Although, there has not been any noted complaint from crime victims in the Town of Great Falls thus far, it is apparent from the site visit that victim's needs are not being met in a timely manner.

(Please refer to Recommendation A-1)

Recommendation(s)
and Comments

A-1

Review current victim advocate program and revise how services are being offered for crime victims.

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

B. Victim Witness FFA Advocacy Options**Objective**

Does the Town of Great Falls have options for utilizing the victim assistance fines, fees and assessment fund to ensure that advocacy, support and direct victim services is provided to crime victims in the future?

Conclusion

Yes, SOVA has identified several options across the state for providing comparable victim services. A large number of municipalities have implemented some of these options for their area. Each municipality/county can opt to utilize any of following: hire a full time victim advocate, part-time victim advocate, dual position victim advocate/officer, volunteer victim advocate or develop a victim assistance contract with the county. It is recommended the Town of Great Falls evaluate the victim services options explained in this report and choose which option will best fit the town's responsibilities and meet the needs of crime victims within the municipality.

Background

South Carolina Crime Victims' Constitutional Rights

SOVA Sample Contract with Statistical Report
(Appendix A)

Discussion

In an attempt to ensure the Town of Great Falls remains in compliance with the victims constitutional right (outlined in Objective A), SOVA has been tasked with evaluating the current victim assistance program and providing assistance in identifying available options that would allow the town to offer the best comprehensive service possible in meeting the needs of crime victims.

SOVA understands that every municipality and county in the state of South Carolina have different needs as it relates to providing services to crime victims.

Discussion Cont.

In order to provide the best option for the individual needs of a municipality or county, the following evaluation criteria is to include but not limited to:

1. Number of total police files
2. Number of victims assisted
3. Types of services provided, and
4. Victim Advocate Job Descriptions

In reviewing the evaluation criteria stated above, SOVA has determined that as of July 2012:

1. In the previous 12 months, the Town had estimated 725 victim related cases.
2. In the previous 12 months, the Town had a total of 182 possible related victim crimes in which victims suffered some sort of physical or psychological trauma at an average of 15 possible victims a month.
3. Based on the monthly reports, services were needed in the areas of Assaults, Burglary, Family Offenses (Nonviolent), and Telephone Harassment to name a few.
4. The Town has not developed a Victim Advocate Job Description.

SOVA has identified several options across the state for providing comparable victim services. A large number of municipalities have implemented some of these options for their area. Each municipality/county can opt to utilize any of following: hire a full time victim advocate, part-time victim advocate, dual position victim advocate/officer, volunteer victim advocate or develop a victim assistance contract with the county.

Full-time Victim Advocate

A Full-time victim advocate is considered someone working 37.5 to 40 hours a week providing only direct victim services to crime victims. This person is not responsible for completing time and activity forms and is not used to perform any other duties during working hours to include but not limited to performing clerk, patrol, administrative and or court duties. All expenses assisting with the sustainability of services for this program is eligible to be paid at 100%. It is recommended a detailed written job description is developed and maintained in the Human Resource Offices. In addition, detailed written policies and procedures are to be kept on file.

Part-time Victim Advocate A Part-time Victim Advocate is considered someone working less than 37.5 hours a week providing only direct victim services to crime victims. This person has no other job duties and can not be tasked to complete any other jobs within the department that is not considered providing a direct service to crime victims. All expenses assisting with the sustainability of services for this program is eligible to be paid at 100%. It is recommended a detailed written job description is developed and maintained in the Human Resources Offices. In addition, detailed written policies and procedures are to be kept on file.

A part-time position can be paid either on call or hourly and can work as little as 3 hours a week or on an as needed basis. This insures the Town has a victim advocate on staff to support victim needs.

Dual Duty Victim Advocate A Dual Duty Victim Advocate is considered someone that works in more than one capacity within the office. Some examples of dual duty advocates include but are not limited to: Officer/Victim Advocate and Clerk/Victim Advocate. Anyone working in a dual duty victim advocate position is required to complete daily Victim Advocate Time and Activity sheets (T&A). The Victim Advocate Time and Activity sheets are used to track only activity conducted by the dual advocate providing direct victim service. Once a percentage is determined, it is used to ensure the dual advocate continue to perform direct services at the percentage calculated. The T&A sheets would need to be submitted to SOVA first for review.

A municipality/ county must determine a percentage of time prior to paying any expenses towards this job position out of the victim assistance fund. The T&A's must be completed individually if more than one dual position person in the same office is being paid out of the fund. They must be kept on an ongoing basis and a percentage must be reevaluated on an annual basis should the funds be expanded out of the same account for upcoming fiscal year.

Volunteer Advocate This position can be paid or non-paid. The Town would be required to develop a job description and maintain it on file with the Human Resource office; in addition, the town will be required to ensure that all advocates (paid and non-paid) receive training and is Victim Service Provider (VSP) Certified meeting the initial 15 hours Basic Core.

Volunteer Advocate Cont.

If the volunteer advocate is non-paid, it is not required they maintain a Time and Activity sheet; however, it is recommended as a “best practice” and a way of tracking the type of victims and services being provided. If the volunteer victim advocate is paid, the town is encouraged to develop a contract with this person outlining a detailed account of responsibilities to include but not limited to if the volunteer is working on an on-call basis or hourly basis.

*Victim Assistance Service
Contract with County*

If a municipality has determined they do not have the ability to retain enough funds to maintain a victim assistance program, it is recommended they develop a Victim Assistance Service Contract with County. It is not mandatory, however, this is considered a “best practice” because it allows the victims in the municipality to have available the services needed and relieves the municipality from the added financial burden of maintaining a legislatively mandated program with no sustainable funding.

This process would include the municipalities having another entity provide some or all victim services as it relates to crime victims (usually this is the local sheriff’s department). The municipality would coordinate with the county to develop a detailed description of all services ensuring answers to the following questions:

1. Were the duties outlined provided by the County to the Municipality?
2. What is the payment arrangement?
3. How will the county collect, record, and report funds received from the municipality?
4. Outline the employment agency for the victim advocate providing the duties?
5. What is the agreement timeframe?
6. What procedures must be followed to terminate the contract?
7. How will county service reports be provided to the municipality?
8. Is the contract signed by the Sheriff and the Chief to show the agreement has been approved?
9. What procedure is in place to ensure the contract is renewed annually?
10. Are there written procedures in place?

Contract Cont.

In addition, counties will be required to ensure monthly, quarterly, and yearly Crime Statistical Reports are provided to each municipality receiving services and the contract is updated and/or renewed annually.

The Crime Statistical Report is used to keep track of all services provided to crime victims. This report will provide an overview of the type of crime, the type of service provided and the municipal location of each crime. Examples of both the VA contract and crime statistical report can be found at www.sova.sc.gov (Auditing Tab).

(Please refer to Recommendation B-1)

Recommendation(s)
and Comments

B-1

It is recommended that the Town of Great Falls evaluate the victim services options explained in this report and select which one will best fit the town's responsibility and meet the needs of crime victims.

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

C. Victim Witness FFA Financial Reporting

Objective

In reviewing the victim assistance revenue, were unauthorized expenditures were made in the past 5 years?

Conclusion

Yes, SOVA has determined that there were unauthorized expenditures in the past 5 years. It appears all retained funds were deposited into the victim assistance fund as of June 2012; however, SOVA noticed there were overpayments made in the October monthly deposit that resulted in a bank credit of \$73.60 when comparing the remittance revenue form balance to the bank account balance. Therefore, in reviewing all of the submitted expenditure documentation, SOVA has determined the Town of Great Falls will be required to reimburse the local victim assistance fund **\$44,037.56 (\$44,111.16 – \$73.60)**.

Background

South Carolina Victim Service Coordinating Council Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties. (Dated January 2010)

FY 2011-2012 Town of Great Falls Revenue Remittance Forms

Town of Great Falls June 2011 and June 2012 Bank Statement

FY 07-12 Town of Great Falls Bank Check Registry

Discussion

Victim Advocate Percentage Calculation

The part time victim advocate for the Town of Great Falls was contacted by SOVA in FY 2011 and asked to submit time and activity sheets to determine the allowable amount of Act 141 funds that could be allocated out of the victim assistance fund towards the salary for that position. On June 24, 2011, the Chief/Victim Advocate submitted 4 months of Time and Activity (T&A) sheets for review.

*Percentage Calculation
Cont.*

After reviewing the submitted documentation, SOVA determined the police chief spent a total of 5% of his time providing direct services to crime victims. This meant any expenditures paid out of the victim assistance fund for this position must be allocated at 95% from the General Fund and 5% from the Victim Assistance Fund.

Revenue

During the financial review of the audit, SOVA requested 12 months of financial information to determine if the town was reporting correctly the retained funds into the victim assistance fund. Included in the reviewed information was the Town of Great Falls' June 2011 and June 2012 Bank Statement, all FY 2012 Revenue Remittance Forms and the FY 07-12 Bank Check Registry.

On June 2011, the Town of Great Falls bank account balance was \$12,135.32. After reviewing all of the revenue remittance forms submitted for FY 2012, it appears the town collected \$15,326.49. All retained funds were deposited into the victim assistance fund and the fund balance as of June 2012 was \$31,895.90. However, SOVA noticed there was a difference of \$73.60 in comparing the balance of remittance revenue and the bank account balance.

According to the submitted revenue remittance forms for July – September 2012, the estimated retained amount equaled \$6,363.20 and the check registry balance showed the actual deposits of \$4,895.41. The Finance Director explained to SOVA there were monthly overpayments reported in the remittance amounts between July – October. Also, the State Treasurer's office was contacted for assistance in taking the proper corrective actions. But as of September 2012, the town still was required to deposit an estimated \$1,467.79 to balance the remittance overpayments with the actual collections.

Further review revealed the town did not prepare or submit a remittance form to the state for the month of October. However, the town did deposit \$1,545.77 of retained funds into the victim assistance fund. For this reason, it appears the town made an error in the calculations for the October victim assistance fines, fees and assessment fund and deposited an overpayment of retained funds by \$73.60.

Expenditures

The Town of Great Falls also submitted a copy of all checks written out of the victim assistance fund between FY 2007-2012 which was a total of 77 checks. After reviewing the submitted check registry, additional documentation was requested for 25 of the 77 submitted checks and on August 8, 2012 SOVA received 21 of the 25 requested purchase receipts.

As stated earlier, the town received technical assistance and support from SOVA in FY 2011 to determine the victim assistance fund allowable expenditure percentage allocation. At that time, it was determined the town could allocate up to 5% of the part time advocate's expenditures out of the victim assistance fund provided the expenditure was deemed allowable according to the South Carolina Victim Service Coordinating Council Approved Guidelines.

Upon completing the check registry and submitted receipts review, it appears the following expenditures were unallowable because the purchases were made to support police department functions outside of the victim advocate program.

FY 2007-2012 Victim Assistance Fund Unallowable Purchases The current VA Allowable Percentage is .05% Expense below reflects 5% allowable allocation	
Alltel Cell Phones (PD Officer Cell)	\$ 8,047.88
Nicholson Software (PD System)	\$ 9,063.00
Staples Purchases (PD Supplies)	\$ 1,239.98
Unallowable Portion Salary	\$ 19,872.00
Mark Santiago (Computer)	\$ 866.23
Henry Schnepf (Victim repairs)	\$ 700.00
Buckhead Products	\$ 299.64
Digital Ally (Pocket cams)	\$ 1,010.00
Quill (supplies)	\$ 2,066.45
Galls (evidence bags)	\$ 367.05
Xerox Corp. (copier)	\$ 180.15
Tranite (supplies)	\$ 199.00
Personnel Reimburses	\$ 199.78
Total Reimbursement Amount	\$ 44,111.16

Expenditure Cont.

As noted above, the Town of Great Falls spent **\$44,111.16** on unallowable expenditures between FY 2007 – 2012. During the audit interviews, the town administration stated a majority of the unallowable purchases were authorized prior to the current chief taking office. However, the town is still responsible for ensuring the victim assistance fines, fees and assessments are expended in accordance with state laws and regulations.

Fund Reimbursement

After reviewing all of the submitted documentation, SOVA has determined the Town of Great Falls will be required to reimburse the victim assistance fund **\$44,037.56 (\$44,111.16 – \$73.60)**.

(Please refer to Recommendation C-1)

Recommendation(s)
and Comments

C-1

It is recommended the town reimburse the victim assistance fund \$44,037.56 for unallowable purchases made between FY 2007-2012.

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

D. Technical Assistance**Documentation Provided**

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

1. Copy of the Legislative Proviso 89.61
2. Copy of a Sample Budget
3. Sample Staff Hired Report
4. Sample Time and Activity Report
5. Sample Expenditure Report
6. Copy of 2010 Suggested Guidelines
7. Copy of Sample Contract
8. Sample Statistical Report
9. Technical Assistance and Support

Other Matters

There are no other matters.

Corrective Action

Proviso 89.61 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 of in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures in a fiscal year.— 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 ~~ninety~~ 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 “

The Town of Great Falls was informed at the conclusion of the site visit that there appeared to be some errors as noted in this report. The findings were reviewed with the Town Administration and they were advised that this Programmatic Review will warrant the need for further review by the Senior Auditor and unless otherwise noted, the 90-day window to correct all errors will begin 5 business days following the completion date on the final report issued.

SOVA completed the site visit on August 1, 2012.

SOVA issued the final report to the Town of Great Falls Administration on September 21, 2012.

In January 2013, The State Office of Victim Assistance will schedule to meet with applicable departments in the Town of Great Falls for the 90-day Follow-up to determine if all errors noted have been corrected and document the victim advocate option chosen.

Appendix(s)

Appendix A - SOVA Sample Contract with Statistical Report

Crime Statistics 2010			
TYPE OF VICTIMIZATION	Glynn Municipal	Wayne Municipal	Duvall Municipal
ASSAULT/THREATS	2	5	1
AB/ABHAN	39	24	15
CDV/CVHAN	36	46	30
CSC	0	1	0
CSC W/MINOR	0	3	1
CONTRIBUTING TO A MINOR	4	0	0
DEATH	0	0	1
DOMESTIC DISTURBANCE	0	5	2
HARASSMENT/STALKING	8	6	6
HOMICIDES	0	0	0
PROPERTY CRIMES	11	3	2
ROBBERY	3	3	0
ALL OTHER CRIMES	8	9	1
TOTAL:	111	105	59
TYPE OF SERVICES PROVIDED	Glynn Municipal	Wayne Municipal	Duvall Municipal
ACCOMPANIMENT TO COURT	70	66	42
CASE INFORMATION	101	131	56
CRIME SCENE CLEAN UP INFO.	0	0	0
CRIMINAL JUSTICE INFORMATION	68	75	32
CVCF - INFO/FILING/FOLLOW UP	12	4	0
LETTERS OF ASSISTANCE	45	54	16
MEDICAL RECORDS - REQ/FORWARD	0	0	0
PHOTO TAKEN	3	4	0
REFERRALS TO - AP/SARC/CFEJ	22	25	5
RO/OP INFO/FILING/TRE.LETTER	34	7	2
SAFETY PLAN	1	1	0
SCHEDULE CSE EXAM	0	0	0
SCVAN EMERGENCY FUNDS	1	0	0
STATEMENT TAKEN/TAPE REQUEST	0	0	0
TRANSPORT	0	0	0
OTHER (VM&Email)	26	10	0
TOTAL:	383	377	153

Official Post-Audit Response

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

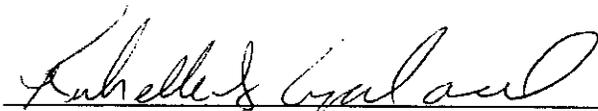


State of South Carolina
Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

Programmatic Review Completed by:


Richelle A. Copeland, Sr. Auditor

9-27-12
Date

Reviewed by:


Ethel Ford, SOVA Program Manager

9/27/12
Date


Larry Barker, Ph.D. Director

9/27/12
Date

VICTIMS' COMPENSATION • VICTIM/WITNESS ASSISTANCE • TRAINING • INFORMATION • REFERRALS

STATE OFFICE OF VICTIM ASSISTANCE
1205 PENDLETON STREET, EDGAR A. BROWN BUILDING, ROOM 401
COLUMBIA, SC 29201 (803) 734-1900
WWW.SOVA.SC.GOV