



State of South Carolina  
Office of the Governor

NIKKI R. HALEY  
GOVERNOR

OFFICE OF EXECUTIVE  
POLICY AND PROGRAMS

October 15, 2012

Mr. Robert C. Kimrey, County Administrator  
P.O. Box 419  
Bennettsville, SC 29512

Dear Mr. Kimrey:

The State Office of Victims Assistance (SOVA) is sending this notice to inform you that we have completed the 90 day Follow-up Programmatic Review for the Marlboro County 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.

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 Ms. Richelle A. Copeland at (803)734-1900.

Sincerely,

A handwritten signature in black ink that reads "Larry Barker".

Larry Barker, Ph.D.  
Director

cc: Sheriff Fred Knight  
Kaye Liner

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](http://WWW.SOVA.SC.GOV)



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

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May 25, 2012

**Programmatic Review of  
Marlboro County  
Victim Assistance Funds**

October 15, 2012

**90-day Follow-up Review**

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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 90-day Follow-up Programmatic Review was initiated in response to recommendations made in the Marlboro County Victim Assistance Funds initial review issued on May 25, 2012. On August 21, 2012, the Director of SOVA issued a letter to the County Administrative Office and the Sheriff's Department, to inform them of the Marlboro County Victim Assistance 90-day Follow-up Review. The review was conducted on September 19, 2012.

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### *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 ~~reviews on~~ 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 of 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 the County revised the Victim Advocate Job Description and the Victim Advocate Standard Operating Procedures Manual
- To determine if Marlboro County developed a system of checks and balances ensuring county personnel review the Annual Audit Report for accurate reporting of the Victim Assistance Fund and for accountability purposes.
- To determine if the County reimbursed the Victim Assistance Fund \$11,986.96 for unallowable expenses and insurance payout received for a 2005 Ford Crown Victoria.
- To determine if the County developed a written plan of action of evaluating on an ongoing basis the Law Enforcement Victim Advocate's Program and sustainability of the program prior to approving any fund donations to outside entities.

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## RESULTS IN BRIEF

### *Personnel Records*

Did the County revise the Victim Advocate's job description and the Victim Advocate Standard Operating Procedures manual (VASOP)?

Yes, on September 18, 2012, the County Administrator submitted documentation to SOVA showing they have updated the victim advocate job description by adding the following essential functions: helping crime victims with preparing SOVA compensation applications, ensuring crime victims are completing victim impact statements and other duties as related to direct victim services to crime victims.

*Personnel Records Cont.*

SOVA has also verified the changes currently submitted in job description and that it has been filed with the County Human Resources Office. This was approved on September 18, 2012 by the County Administrator. The County has submitted a copy of the current updated VASOP. A review of this VASOP showed that recommended updates were completed. After further review, SOVA did suggest the County ensure the victim advocate job description found in Procedure 1001 of the VASOP reflect the same duties as outlined in the job description filed with the County Human Resources Office.

*FFA Funding Records*

Did Marlboro County develop a system of checks and balances ensuring county personnel are reviewing the Annual Marlboro County Audit Report for accurate reporting of the Victim Assistance Fund and for accountability purposes?

Yes, the County developed a system of checks and balances to ensuring county personnel review the Annual Marlboro County Audit Report for accurate reporting of the Victim Assistance Fund and accountability purposes. This process includes the Administration's request for a copy of the monthly deposit reports from the County offices. This is an appropriate method, however, another effective system of checks and balances is assigning someone to compare the balances in the Schedule of Victim Services Allocation and Expenditures in the draft annual financial audit report prior to issuance to ensure accuracy in the victim services reporting.

*Victim Service Program  
Expenditure Reports*

Did the County reimburse the victim assistance fund \$11,986.96 for unallowable expenses and insurance payout received for a 2005 Ford Crown Victoria?

Yes, the County transferred \$36,447 into the VA Fund from the General fund between FY 2008 – 2010 to help offset excess expenses. In addition, further review of the Victim Assistance General Ledger Reports showed the county has continued to experience a financial hardship within the VA fund. According to the September 2012 expenditure and revenue reports reviewed, the program was underfunded an estimated \$2,500.00 which led to a county general fund transfer of \$4,000 on September 12, 2012.

*Victim Witness FFA  
Fund Distribution*

Did Marlboro County develop a written plan of action of evaluating on an ongoing basis the Law Enforcement Victim Advocate's Program and sustainability of the program prior to approving any fund donations to outside entities?

Yes, On September 6, 2012, the County Administrator submitted a memo to SOVA stating, "In order to ensure the sustainability of the Marlboro County Victim Assistance Fund, no funds may be transferred to an outside agency. Funds may only be spent on expenses authorized by applicable state laws." Therefore, it appears all outside fund donations have ceased at this time.

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

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### **A. Personnel/Victim Job Description**

#### **Objective**

Did the County revise the Victim Advocate job description and the Victim Advocate Standard Operating Procedures manual?

#### **Conclusion**

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Yes, on September 18, 2012, the County Administrator submitted documentation to SOVA showing they have updated the victim advocate job description by adding the following essential functions: helping crime victims with preparing SOVA compensation applications, ensuring crime victims are completing victim impact statements and other duties as related to direct victim services to crime victims.

SOVA has also verified the changes current submitted in job description and that it has been filed with the County Human Resources Office. This was approved on September 18, 2012 by the County Administrator. The County has submitted a copy of the currently updated VASOP. A review of this VASOP showed that recommended updates were completed. After further review, SOVA did suggest the County ensure the victim advocate job description found in Procedure 1001 of the VASOP reflect the same duties as outlined in the job description filed with the County Human Resources Office.

#### **Background**

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Marlboro County Victim Advocate Standard Operating Procedures Manual

Marlboro County Victim Advocate Job Description

#### **Discussion**

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In the initial SOVA audit completed on May 25, 2012, it was recommended that the county update the current victim advocate job description to include but not limited to: helping crime victims with preparing SOVA Compensation Applications and ensuring crime victims are completing Victim Impact Statements since these are vital services. In addition, current updated job description has the wording to ensure “other duties as assigned by sheriff and other supervisors” to only relate to providing direct services to crime victims.

*Discussion Cont.*

On September 18, 2012, the County Administrator submitted documentation to SOVA showing they have updated the job description by adding the following: helps crime victims with preparing SOVA compensation applications, ensures crime victims are completing victim impact statements and other duties as related to direct victim services to crime victims.

SOVA has also verified the changes currently submitted in job description and that it has been filed with the County Human Resources Office. This was approved on September 18, 2012 by the County Administrator.

During the initial SOVA audit, the County submitted the Victim Advocate Standard Operation Procedure (VASOP) Manual which provided general guidance for all victim advocate employees to assist crime victims and prepare them in carrying out professional duties in a uniform manner. Upon reviewing this document, there were a number of job duties considered unallowable as it relates to a full time victim advocate's duties. These job duties were:

- Procedure No. 2007 - Missing Children
- Procedure No. 2002 - Suicide
- Procedure No. 3001 - Deployed Overseas
- Procedure No. 3002 - States of Emergency

SOVA recommended the County update the current VASOP by removing the unallowable duties stated above.

As of September 2012, the County has submitted a copy of the updated VASOP. A review of this VASOP showed all recommendations were completed. However; after further review, SOVA did suggest the County ensure the victim advocate job description found in Procedure 1001 of the VASOP reflect the same duties as outlined in the job description filed with the County Human Resources Office.

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

**A-1**

**There were no further recommendations**

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

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**B. Victim Witness FFA Funding Records****Objective**

Did Marlboro County develop a system of checks and balances ensuring county personnel are reviewing the Annual Marlboro County Audit Report for accurate reporting of the Victim Assistance Fund and for accountability purposes?

**Conclusion**

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Yes, the County developed a system of checks and balances to ensuring county personnel review the Annual Marlboro County Audit Report for accurate reporting of the Victim Assistance Fund and accountability purposes. This process includes the Administration's request for a copy of the monthly deposit reports from the County offices. This is an appropriate method, however, another effective system of checks and balances is assigning someone to compare the balances in the Schedule of Victim Services Allocation and Expenditures in the draft annual financial audit report prior to issuance to ensure accuracy in the victim services reporting.

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**Background**

Marlboro County Annual Audit Report for FY 07-11

SC Code of Law Title 14, Chapter 1

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**Discussion**

During the initial audit report, SOVA noted a number of discrepancies in the Marlboro County Audited Financial Reports. It was determined the auditor mistakenly altered the Supplemental Schedule format which developed into a ripple effect of yearly reporting errors. However, through working with the County Administration and Auditor prior to the completion of the initial audit report, all errors noted with the supplemental schedules were corrected.

However, it was recommended the County develop a system of checks and balances ensuring county personnel are reviewing the Annual Marlboro County Audit Report for accurate reporting of the Victim Assistance Fund and for accountability purposes.

*Discussion Cont.*

On May 30, 2012, a letter was submitted to SOVA stating the Administration will request a copy of the monthly deposit

reports from the County offices and will review. This was noted as an appropriate method of maintaining accountability during a meeting between SOVA and County Officials; however, another possible method was discussed. This involves assigning someone to review the Schedule of Victim Services Allocation and Expenditures in the draft annual financial audit report prior to issuance to ensure accuracy in the victim services reporting. The procedure of review should include comparing the following sections of the annual report: the Special Revenue Funds: Combined Statement of Revenue, Expenditures and Changes in Fund Balance (under the victim services fund), the Schedule of General Sessions and Magistrates Fines, Assessments and Surcharges for Victim's Services and the Schedule of Victims Services Allocation and Expenditures. This includes checking to ensure the fund's total revenue, expenditure amount and ending balance for the fund are the same number in each section. If the County notices a difference in any of the total numbers, they should make an inquiry for additional information to explain and confirm any noted differences.

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

**B-1**

**There were no further recommendations**

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

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**C. Victim Witness FFA Expenditure Reports****Objective**

Did the County reimburse the victim assistance fund \$11,986.96 for unallowable expenses and insurance payout received for a 2005 Ford Crown Victoria?

**Conclusion**

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Yes, the County transferred \$36,447 into the VA Fund from the General Fund between FY 2008 – 2010 to help offset excess expenses. In addition, further review of the Victim Assistance General Ledger Reports showed the county has continued to experience a financial hardship within the VA fund. According to the September 2012 expenditure and revenue reports reviewed, the program was underfunded an estimated \$2,500.00 which led to a county general fund transfer of \$4,000 on September 12, 2012.

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**Background**

VA Program Expenditure Reports for FY 2007-2011

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

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**Discussion**

At the completion of the initial audit, it appeared SOVA omitted some information as it related to the program sustainability. During the initial audit, SOVA evaluated the County Program sustainability and fund depletion concerns.

In maintaining sustainable of the victim assistance program, it is important to make every effort not to spend funds at a rate that could create a financial hardship for the program in the future. Due to the rapid decrease and possibly fund depletion, SOVA reviewed the following financial documents below for the Marlboro County's Victim Assistance Fund to aid in determining the cause and effect for the decrease in the fund and to assist the county in avoiding this situation in the future.

*Discussion Cont.*

In reviewing the VA Program Expenditure Reports for FY 2007-2011, SOVA noted:

1. One of the biggest contributors to the decrease in funds was incurred through donating \$90,000 to the Solicitor's Office between FY 2005-2009.
2. The County spent \$17,831.31 on unallowable purchases.
3. Also, there's a number of items purchased for the program no longer being used sitting in storage because the County was unaware the items could be sold for profit (as long as the proceeds from the sale is deposited back into the Victim Assistance Fund).

However, once the county recognized the impending fate of the fund corrective action was implemented in an effort to avoid depleting the victim assistance fund. Those actions included but were not limited to:

1. Phasing out the Solicitor's Office donation as of FY 2011, the county no longer donated any funds to other entities outside of the LEVA Program within the Sheriff's Office.
2. The County transferred \$36,447 into the VA Fund from the General Fund between FY 2008 – 2010 to help in offsetting the excess expenses.

It appears the County has transferred a surplus of funds from the general fund to cover the unallowable expenditures between FY 2008 – 2010. In addition, the Victim Assistance General Ledger Reports showed the County has continued to experience a financial hardship within the VA fund. According the expenditure and revenue reports reviewed, the program was underfunded an estimated \$2,500.00 which led to a county general fund transfer of \$4,000 on September 12, 2012.

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**Recommendation(s)  
and Comments**

**C-1**

**There were no further recommendations**

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

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**D. Victim Witness FFA Fund Distributions****Objective**

Did Marlboro County develop a written plan of action of evaluating on an ongoing basis the Law Enforcement Victim Advocate's Program and sustainability of the program prior to approving any fund donations to outside entities?

**Conclusion**

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Yes, On September 6, 2012, the County Administrator submitted a memo to SOVA stating, "In order to ensure the sustainability of the Marlboro County Victim Assistance Fund, no funds may be transferred to an outside agency. Funds may only be spent on expenses authorized by applicable state laws." Therefore, it appears all outside fund donations have ceased at this time.

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**Background**

FY 2007- 2011 Marlboro County Audit Schedule of Victims Services Allocation and Expenditures

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**Discussion**

During the initial audit, a review of the Marlboro County Victim Assistance Bank Statements showed on January 1, 2005 the County had a beginning balance of \$74,006.12 in the account but the ending balance was \$8,004.17 as of January 31, 2012.

Due to the rapid decrease and possible fund depletion, SOVA reviewed the following financial documents below for the Marlboro County's Victim Assistance Fund to aid in determining the cause and effect for the decrease in funding and to assist the county in avoiding this situation in the future.

After reviewing the FY 2007-2011 Audited Supplemental Schedules, the following information was noted:

1. There had been a steady decrease in court fine revenue from retaining \$49,843.66 in 2006 to retaining \$30,413.82 in 2011.

*Discussion Cont.*

2. The average yearly retained revenue in the victim assistance fund was \$38,750 and the average yearly expenditure was \$49,680.
3. The County retained a total of \$193,752 for the victim assistance program and spent a total of \$248,402.

In reviewing the FY 2007-2011 Victim Advocate Program Expenditure Reports, the following was noted to include but not limited to:

1. Donating an estimated \$90,000 to the Solicitor's Office between FY 2005-2009.
2. \$17,831.31 was spent on unallowable purchases.
3. Items previously purchased for the program no longer being used but retained in storage because the County was unaware these items could be sold for profit (as long as the proceeds from sale is deposited back into the Victim Assistance Fund).

As previously stated in this report, the county was aware that corrective actions were needed and took action by phasing out the Solicitor's Office donation. As of FY 2011, the county no longer donated any funds to other entities outside of the LEVA Program and transferred funds from the General Fund between FY 2008 – 2010 to help in offsetting the excess expenses. However, the County still had not established procedures for evaluating sustainability of the program in the future. Therefore, SOVA recommended they develop a written plan of action of evaluating on an ongoing basis the Law Enforcement Victim Advocate's Program and sustainability of the program prior to approving any fund donations to outside entities.

On September 6, 2012, the County Administrator submitted a memo to SOVA stating, "In order to ensure the sustainability of the Marlboro County Victim Assistance Fund, no funds may be transferred to an outside agency. Funds may only be spent on expenses authorized by applicable state laws."

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**Recommendation(s)  
and Comments**

**D-1**

**There were no further recommendations**

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

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### **E. 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.

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## Corrective Action

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*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.”*

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**The 90-day follow-up review site visit was completed on September 19, 2012.**

**Were all errors corrected by the 90-day follow-up review?  
Yes, all errors were corrected by the 90 day follow up review.**

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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)**

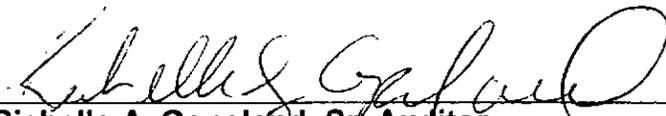


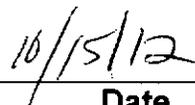
State of South Carolina  
Office of the Governor

NIKKI R. HALEY  
GOVERNOR

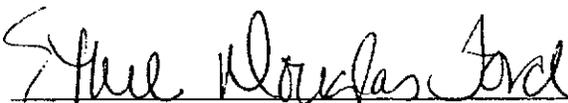
OFFICE OF EXECUTIVE  
POLICY AND PROGRAMS

Programmatic Review Completed by:

  
\_\_\_\_\_  
Richelle A. Copeland, Sr. Auditor

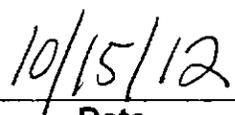
  
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Date

Reviewed by:

  
\_\_\_\_\_  
Ethel Douglas Ford, SOVA Program Manager

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Larry Barker, Ph.D. Director

  
\_\_\_\_\_  
Date