



## State of South Carolina Office of the Governor

NIKKI R. HALEY  
GOVERNOR

OFFICE OF EXECUTIVE  
POLICY AND PROGRAMS

May 25, 2012

Cecil Kimrey  
Marlboro 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 Programmatic Review for Marlboro County Victim Assistance Program and a copy of official report is attached for your 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](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,

  
Larry Baker, Ph.D.  
Director

cc: Sheriff Knight  
Kaye Liner

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

STATE OFFICE OF VICTIM ASSISTANCE  
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**Office of the Governor  
State Office of Victim Assistance**

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May 25, 2012

**Programmatic Review of  
Marlboro County  
Victim Assistance FFA Fund**

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Acronyms:  
FFA – Fines, Fees, and Assessment  
SOVA – State Office of Victims Assistance  
SCLEVA – South Carolina Law Enforcement Victim Advocate

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# Introduction and Laws

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## PREFACE

This programmatic review was initiated by the State Office of Victim Assistance (SOVA) regarding concerns about the possibility of depletion of the victim assistance funds in Marlboro County. On January 31, 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 Funds audit. The audit was conducted on February 27, 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 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 victim services were administered in accordance with the law.
- To determine if victim funds were properly deposited and recorded into the Victim Assistance Fines, Fees, and Assessment Fund.
- To determine if unauthorized expenditures were made with the Victim Assistance Fines, Fees, and Assessment Fund.
- To determine if Victim Assistance Fines, Fees, and Assessment Funds were appropriately distributed to authorized entities

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## RESULTS IN BRIEF

### *Personnel Records*

SOVA explained to county officials that if the victim advocate is asked to perform other duties, it must be 100% providing direct victim services to crime victims only. It was also suggested that the County add additional job duties to the job description of the advocate to include but not limited to: helping crime victims with preparing SOVA Compensation Applications and ensuring crime victims are completing Victim Impact Statements. These are two vital services that were omitted from the job description on file. Also, in reviewing the February 20, 2010 Victim Advocate Standard Operating Procedures (VASOP), it appeared there were a number of job duties included that would not be considered providing direct victim services to crime victims. The county was subsequently advised the unallowable job duties and procedures as outlined in the manual that were not victim related to be removed from the VASOP manual. They were not considered providing direct victim support to crime victims. Those noted job duties were suicide, missing children, deployed overseas and state of emergency.

## **Results in Brief Cont.**

### *FFA Funding Records*

Though there were some significant calculation errors related to the prepared Annual Audit Supplemental Schedule of Victim Assistance Fines, Fees, and Assessments, a comparison of each monthly bank deposit and the monthly submitted State Treasurer's Office Revenue Remittance Forms shows the County did report and deposit the same amounts into the Victim Assistance Checking Account as required by law.

### *Victim Service Program*

There were a number of unallowable purchases out of the victim assistance fund between FY 2005-2010. Upon completing a review of the Victim Assistance Fund expenditures for FY 2005-2010, SOVA determined the county spent **\$17,837.31** in unallowable expenditures. However, after verifying the above county credit documentation, it appears Marlboro County will only be responsible for reimbursing the Victim Assistance Fund **\$11,986.96**. (Addition details in Section C: Victim Assistance FFA Expenditure Reports - Discussion)

### *Fund Distribution*

It appears from the review documentation, the \$90,000 victim assistance fund donation to the Fourth Circuit Solicitor's Office was allowable from 2005-2009 and was spent in accordance with laws. Those funds were used to pay the Solicitor's Office Victim Advocate salary. Since their funds were very low during the site visit, thereby, preventing the advocate who is currently paid out of the funds from working a full 40-hour work week. It was recommended that Marlboro County Officials develop a written plan of action to evaluate on an ongoing basis the Law Enforcement Victim Advocate's (LEVA) Program sustainability of funds prior to approving any fund donations to outside entities from this point forward.

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

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### **A. Personnel/Victim Service Program**

#### **Objective**

Were victim services administered in accordance with the law?

#### **Conclusion**

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Yes, SOVA explained to county officials that if the victim advocate is asked to perform other duties, it must be 100% providing direct victim services to crime victims only. It was also suggested that the County add additional job duties to the job description of the advocate to include but not limited to: helping crime victims with preparing SOVA Compensation Applications and ensuring crime victims are completing Victim Impact Statements. These are two vital services that were omitted from the job description on file. Also, in reviewing the February 20, 2010 Victim Advocate Standard Operating Procedures (VASOP), it appeared there were a number of job duties included that would not be considered providing direct victim services to crime victims. The county was subsequently advised the unallowable job duties and procedures as outlined in the manual that were not victim related to be removed from the VASOP manual. They were not considered providing direct victim support to crime victims. Those noted job duties were suicide, missing children, deployed overseas and state of emergency.

#### **Background**

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Marlboro County Victim Advocate Standard Operating Procedures (VASOP) Manual (publication date: 02/20/2010)

Marlboro County Sheriff's Department Victim Advocate Job Description as of August 3, 2010.

#### **Discussion**

##### ***Job Description***

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The current victim advocate job description seemed to be in line with providing direct victim services. However, under essential functions, they have stated, "Other duties as required to assist victims" and "Other duties as assigned by sheriff and other supervisors".

***Job Description Cont.***

During the audit, SOVA explained to county officials if the victim advocate is asked to perform other duties, it must be 100% providing direct victim services to crime victims only. It was also suggested the county add additional job duties to the 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.

(Please refer to Recommendation A-1)

***Victim Advocate Standard Operating Procedures***

The Victim Advocate Standard Operating Procedure (VASOP) manual provides general guidance for all employees to assist and prepare them in carrying out professional duties in a uniform manner. SOVA determined this manual was well developed and coordinated and would be an asset to any victim advocate organization across the State of South Carolina.

The County developed the VASOP manual to outline and provide procedural responsibilities and duties of the victim advocate. However, in reviewing the February 20, 2010 addition of the procedural manual, the following job duties are not considered allowable work for a victim advocate:

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

Although the above job descriptions are for very good programs, they do not fall under the category of providing direct victim services to crime victims. The county was subsequently advised the above job duties and procedures in the sections would need to be removed from the manual, because once again they are not considered providing direct victim services to crime victims.

(Please refer to Recommendation A-2)

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

**A-1**

Revise the Victim Advocate job description adding additional job duties to include but not limited to: helping crime victims with preparing SOVA Compensation Applications and ensuring crime victims are completing Victim Impact Statements.

**A-2**

Revise the Victim Advocate Standard Operating Procedures manual to ensure all job duties outlined related to the victim advocate providing 100% direct victim services to crime victims.

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

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

Were funds properly deposited and recorded into the Fines, Fees, and Assessment Fund?

**Conclusion**

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Yes, though there were some significant calculation errors related to the prepared Annual Audit Supplemental Schedule of Victim Assistance Fines, Fees, and Assessments, a comparison of each monthly bank deposit and the monthly submitted State Treasurer's Office Revenue Remittance Forms shows the County did report and deposit the same amounts into the Victim Assistance Checking Account as required by law.

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**Background**

SC Code of Law: SECTION 14-1-206

Marlboro County Annual Audit Supplemental Schedule for Fines, Fees and Assessments completed FY 05 – 11.

Marlboro County State Treasurer's Office Revenue Remittance Forms submitted January 2005 – 2012.

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**Discussion*****FY 05 -11 Supplemental Schedules (initial review)***

SOVA requested a copy of FY 2005 – 2011 Marlboro County Annual Audit Supplemental Schedule for victim Assistance Fines, Fees and Assessments. After reviewing the submitted supplemental schedule, it was determined there were significant errors in the calculation of the 2007 – 2010 reports. During the audit site visit on February 28, 2012, SOVA explained to the county administration that the previous supplemental schedules submitted to our office contained several errors.

*Supplemental Schedules  
Cont.*

The following concerns were noted to include but not limited to:

**FY 2007 Audit**

In 2007, the auditor incorrectly reported the Magistrate's Surcharges as Magistrate fines. Furthermore, in the same report, the auditor changed the Schedule of Victim Services Allocation and Expenditures (SVSAE) outline to reflect the county retaining Magistrate fines and eliminating the Clerk of Court assessment used in prior years and subsequently following years. Also, the 2007 supplemental schedule did not balance in the amount of funds retained for the year. Under the Schedule of General Sessions and Magistrate Fines, Assessments and Surcharges (GSM), the auditor reported the county allocating \$43,264 to victim services and the SVSAE reported the county retaining \$48,837 for victim services.

**FY 2008 Audit**

In 2008, since the auditor changed the headings on the SVSAE, the auditor failed to include the reported Clerk of Court Assessments in the SVSAE calculations due to eliminating the heading in the prior year. This affected the GSM reported fund allocation amount of \$40,189 and the SVSAE reported the fund allocation amount of \$45,426 (both reported totals were incorrect). Also, the expenditures for victim services were reported at \$37,036, different from the total of \$64,443.11 reported in the County Victim Assistance Expenditure Report. Additionally, the reported Balance in the Victim's Fund at the end of the year was reported incorrectly and did not match the ending balance reported on the County Combining Balance Sheet (dated June 30, 2008).

**FY 2009 Audit**

In 2009, the auditor once again failed to include the reported Clerk of Court Assessments in the SVSAE calculations. The GSM reported the fund allocation amount of \$36,290 and the SVSAE reported fund allocation amount of \$34,856. Also, the prior year-end rollover Balance was incorrect.

*Supplemental Schedules  
Cont.*

**FY 2010 Audit**

In 2010, the auditor failed to include the reported Clerk of Court Assessments in the SVSAE calculations. The GSM reported fund allocation amount of \$32,936 and the SVSAE reported fund allocation amount of \$32,322. Also, the prior year-end rollover Balance was incorrect.

**FY 2011 Audit**

In 2011, the auditor failed to include the reported Clerk of Court Assessments in the SVSAE calculations. The GSM reported the fund allocation amount of \$30,414 and the SVSAE reported the fund allocation amount of \$29,974. Also, the prior year-end rollover balance was incorrect.

Following the site visit, County officials were encouraged by SOVA and did meet with the auditor and requested a revised copy of the Supplemental Schedules for FY 2007 - 2011. On March 22, 2012, the county auditor submitted revised schedules with a letter stating the errors were due to “(1) formatting issues in electronic spreadsheets used to initially present the schedules and (2) passed adjustments for immaterial amounts of accrued revenue attributed to Victim Services revenue accounts.”

***Review of Revised FY 05-11  
Supplemental Schedules***

In reviewing the revised supplemental schedules, it appeared the auditor did make corrections to the prior year supplemental schedules. By ensuring all expenditure amounts were correct, showing all transfers from the general fund, and confirming all total retained amounts are equal. However, further review of the schedules showed a difference in the audit rollover ending balance and the bank balance.

A comparison was conducted between the County Auditor’s revised schedule calculations and submitted revenue remittance forms submitted to the State Treasurer’s Office. Results (Appendix A) show a difference in the totals retained by the County as of year-end FY 2011. According to the supplemental schedule, the county is reported retaining \$2,258.55 less than reported to the State Treasurer’s Office.

***Supplemental Schedules  
Cont.***

According to the Supplemental Schedules, the County has reported retaining \$2,258.55 less than the amount reported to the State Treasurer's Office and deposited in the bank account. SOVA has determined the differences in totals are due to a one month time laps between reporting to the State Treasurer's Office and depositing into the bank account.

Also, prior to the June 30, 2009 state audit, the auditor considered and documented the month of June fines received by the county. As of June 2009, it appears the year-end reporting procedures for the supplemental schedules changed and the accounting firm decided to account for only the fund deposits made prior to June 30, 2009. This would not have included the current FY June remittance amount retained because the month of June remittance amounts wouldn't have been recorded and/or deposited into the account until July.

In Appendix B, it is noted that the accounting procedures change is calculated as explained above. Just add the June 30th Revenue Remittance total to the current FY Supplemental Schedule Year-end Balance. This allows the \$2,258.55 difference in totals to be accounted for over the following year.

***Victim Assistance Bank  
Account***

SOVA requested copies of all monthly revenue remittance forms submitted to the State Treasurer's Office between January 2005 – 2012. It appears 3 out of 85 remittance forms were submitted on time by the 15th of the month as required by state law and the 3 late submissions ranged between 1 to 7 days after the 15<sup>th</sup> of the month.

From January 2006 – January 2011, Marlboro County reported to the State Treasurer's Office retaining \$280,244.53. However, to determine if the bank statement and the remittance form balances equaled the Annual Supplemental Schedule, SOVA restricted the scope of this audit to only information submitted between July 2006 - June 2011. This audit scope includes only full year information in an effort to allow a more accurate comparison of data and calculations.

***Victim Assistance Bank  
Account Cont.***

Based on the review of the monthly remittance forms within the audit scope, Marlboro County reported to the State Treasurer's Office retaining \$245,854.55.

The following is the Victim Assistance Fund retained totals per year:

Marlboro County Retained Fund Years 2006-2011	
\$	49,843.66
\$	48,832.93
\$	47,463.85
\$	36,317.47
\$	32,982.82
\$	30,413.82
<b>Total Retained</b>	
<b>\$</b>	<b>245,854.55</b>

A comparison of each monthly bank deposit and the monthly submitted State Treasurer's Office Revenue Remittance Forms confirms the County did report and deposit the same amounts into the Victim Assistance Checking Account as required by law.

(Please refer to Recommendation B-1)

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**Recommendation(s)  
and Comments**

**B-1**

**Marlboro County will be required to 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.**

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

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

Were unauthorized expenditures made with the Fines, Fees, and Assessment Fund?

**Conclusion**

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Yes, there were a number of unallowable purchases out of the victim assistance fund between FY 2005-2010. Upon completing a review of the Victim Assistance Fund expenditures for FY 2005-2010, SOVA determined the county spent **\$17,837.31** in unallowable expenditures. However, after verifying the above county credit documentation, it appears Marlboro County will only be responsible for reimbursing the Victim Assistance Fund **\$11,986.96**. (Addition details in Section C: Victim Assistance FFA Expenditure Reports - Discussion)

**Background**

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Victim Services Coordinating Council (VSCC) current and prior to January 2010 Approved Guidelines for Victim Assistance Fines, Fees and Assessment Funds

Marlboro County General Ledger Expenditures Reports for FY 2005 – 2010

State Budget and Control Board Insurance Reserve Fund: Insurance Allocations for FY 2005-2010

South Carolina Counties Workers Compensation Trust: Audit Calculation of Self-insurance Premium for FY 2005-2008

**Discussion*****Vehicle Purchase***

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During the audit, SOVA noticed there was a significant difference in the 2005 Expense Report for Equipment. The Budget Appropriation total was \$2,160 and the Year-to-Date Expenditure amount was \$26,417.82.

***Vehicle Purchase Cont.***

Because of the significant difference in the total, SOVA requested an explanation for the difference and a copy of the Marlboro County General Ledger Equipment Expenditures Reports for FY 2005.

Marlboro County stated the purchase was for a new victim advocate vehicle. However, this was not the vehicle currently driven by the victim advocate. The County was then asked to locate the vehicle and to provide documentation on what happen to the purchased vehicle. After further research and discussion, the county stated a 2005 Ford Crown Victoria Serial#118429 (fully equipped with lights and patrol decals) had been purchased out of the fund for the victim advocate.

The victim advocate confirmed having possession of the 2005 Ford when it was initially purchased; however, in 2006 the County received a VA Grant and purchased the vehicle currently used. The County Administrator contacted SOVA and stated the car purchased initially for the advocate was being used as a patrol vehicle but it was totaled in FY 2011. The county submitted insurance documentation verifying on May 29, 2011 the 2005 Ford Crown Victoria #118429 was declared a loss, damaged by a Deer hit.

On June 30, 2011, the County received proof of loss from the State Budget and Control Board Insurance Reserve Fund confirming a total loss of the above vehicle. They received a payout of \$6,927.50 less the deductible of \$500.00 as a result of the incident. Upon further review of the submitted General Ledger Reports, it appears the insurance payout for this vehicle was deposited into the General Fund's Miscellaneous Revenue Account on June 12, 2011. Because the vehicle in question was purchased from the victim assistance fund, the insurance payout should have been deposited into the victim assistance fund. Therefore, Marlboro County is required to replace the full amount of the insurance refund into the victim assistance fund. In addition to other unallowable purchases out of the equipment account line item.

**General Ledger  
Expenditures Reports**

SOVA reviewed the Marlboro County General Ledger Expenditures Reports for FY 2005 – 2010 and it appears there were a number of unallowable expenditures. SOVA evaluated the county's expenditures and compared it to the Victim Services Coordinating Council (VSCC) Approved Guidelines in effect at the time.

In January 2010, there were significant changes made in the VSCC Approved Guidelines as it relates to expenditures such as uniforms being no longer considered an allowable expense. Prior to January 2010 victim advocates were allowed to purchase work uniforms out of the funds.

It appears the county spent \$17,837.31 between FY 05-10 in unallowable expenditure out of the victim assistance fund. The identified unallowable expenditures purchased each year include but were not limited to the following outlined in the charts below. Also, the victim advocate has confirmed not possessing any of the purchased items.

**2005 Unallowable Expenditures**

<b><u>Purchased</u></b>	<b><u>2005</u></b>
Trophy/ Plaques	\$ 139.10
Car Radio w/ Strobes	\$ 3,386.09
Misc. Favors	\$ 197.22
Misc. Favors	\$ 54.40
Toy Bears	\$ 477.00
Misc. Favors	\$ 198.75
<b>TOTALS</b>	<b>\$ 6,457.56</b>

*General Ledger  
Expenditures Reports Cont.*

**2006 Unallowable Expenditures**

<b><u>Purchased</u></b>	<b><u>2006</u></b>
(4) - 35mm Cameras	\$ 728.18
35mm Film/Batteries	\$ 356.16
256 mg Memory Card	\$ 30.74
Nikon Digital Camera	\$ 402.79
<b>TOTALS</b>	<b>\$ 1,517.87</b>

**2007 Unallowable Expenditures**

<b><u>Purchased</u></b>	<b><u>2007</u></b>
SONY Recorder w/ Tapes	\$ 381.76
Polaroid/35mm Film	\$ 499.51
Fingerprint Equipment	\$ 206.48
Children Fingerprint Kits	\$ 434.00
Polaroid/35mm Film	\$ 519.95
<b>TOTALS</b>	<b>\$ 2,041.70</b>

**2008 Unallowable Expenditures**

<b><u>Purchased</u></b>	<b><u>2008</u></b>
Barcode Scanner	\$ 333.00
<b>TOTALS</b>	<b>\$ 333.00</b>

**2009 Unallowable Expenditures**

<b><u>Purchased</u></b>	<b><u>2009</u></b>
Officer Uniforms	\$ 465.50
VHS 4-PK	\$ 45.52
Multiple Batteries	\$ 222.33
Brother Laser Printer	\$ 326.33
<b>TOTALS</b>	<b>\$ 1,059.68</b>

*General Ledger  
Expenditures Reports Cont.*

**2010 Unallowable Expenditures**

<b><u>Purchased</u></b>	<b><u>2010</u></b>
Insurance payout put into the General Fund	\$ 6,427.50
<b>TOTALS</b>	<b>\$ 6,427.50</b>

**FY 2005 – 2010 Total Unallowable Expenditures**

<b>2005</b>	\$ 6,457.56
<b>2006</b>	\$ 1,517.87
<b>2007</b>	\$ 2,041.70
<b>2008</b>	\$ 333.00
<b>2009</b>	\$ 1,059.68
<b>2010</b>	<u>\$ 6,427.50</u>
<b>Total</b>	<b>\$ 17,837.31</b>

As you can see, the county spent the above amounts in unallowable expenditures and is responsible for reimbursing the Victim Assistance Fund for the \$17,831.31.

Since the review of documentation submitted and unallowable expenses noted, SOVA offered the county the opportunity to submit any expenses purchased out of the General Fund for the scope of this audit for the Victim Assistance Fund to offset the reimbursement amount. On March 19, 2012, the County submitted documentation showing the following expenditures paid out of the General Fund for the victim advocate program between FY 2005-2010.

***General Fund Credits***

Please note the following expenditures were paid for the Victim Assistance Program out of the General Fund: the County submitted copies of the State Budget and Control Board Insurance Reserve Fund: Insurance Allocations for FY 2005-2010 confirming the following amounts were paid for the victim advocate's vehicle in possession at the time.

**General Fund Credits Cont.**

Insurance payout for the Victim Advocate vehicle per year was:

<b>Car Insurance Per Year</b>	
2005	\$ 217.28
2006	\$ 194.30
2007	\$ 119.90
2008	\$ 93.50
2009	\$ 79.27
2010	\$ 79.27
<b>Total</b>	<b>\$ 783.52</b>

Also, The South Carolina County's Workers Compensation Trust: Audit Calculation of Self-insurance Premium for FY 2005-2008 was submitted to confirm the following amounts were paid out of the General Fund for the Victim Advocate's Worker's Compensation allocations between FY 2005-2008.

<b>FY 05-08 Workers Compensation</b>	
2005	\$ 1,181.56
2006	\$ 1,514.19
2007	\$ 1,464.65
2008	\$ 906.43
<b>Total</b>	<b>\$ 5,066.83</b>

**General Fund Credits Cont.**

Upon reviewing the Victim Assistance Fund expenditures for FY 2005-2010, SOVA determined the county spent \$17,837.31 in unallowable expenditures (as noted above). Therefore, after verifying the above credit documentation that SOVA allowed the county to submit to offset the amount of reimbursement, it appears Marlboro County will be responsible for reimbursing the Victim Assistance Fund **\$11,986.96**. (Calculations shown below)

<b>FY 05-10 Unallowable Exp.</b>	<b>\$ 17,837.31</b>
<b>Credit: FY 05-10 Insurance</b>	<b>(\$ 783.52)</b>
<b>Credit: FY 05-08 Workers Comp.</b>	<b>(\$ 5,066.83)</b>
<b>Total VA Reimbursement</b>	<b>\$ 11,986.96</b>

(Please refer to Recommendation C-1)

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

**C-1**

**The County will be required to reimburse the victim assistance fund \$11,986.96 for unallowable expenses and insurance payout received for a 2005 Ford Crown Victoria.**

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

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

Were Victim Assistance Fines, Fees, and Assessment Funds appropriately distributed to authorized entities?

**Conclusion**

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Yes, it appears from the documentation reviewed, the \$90,000 victim assistance fund donation to the Fourth Circuit Solicitor's Office was allowable from 2005-2009 and was spent in accordance with laws. Those funds were used to pay the Solicitor's Office Victim Advocate salary. Since their funds were very low during the site visit, thereby, preventing the advocate who is currently paid out of the funds from working a full 40-hour work week. It was recommended that Marlboro County Officials develop a written plan of action to evaluate on an ongoing basis the Law Enforcement Victim Advocate's (LEVA) Program sustainability of funds prior to approving any fund donations to outside entities from this point forward

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**Background**

SC Code of Law: SECTION 14-1-206

Victim Services Coordinating Council (VSCC) current and prior to January 2010 Approved Guidelines for Fines, Fees and Assessment Funds

Marlboro County General Ledger Expenditures Reports for FY 2005 – 2010

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**Discussion*****SOLICITOR'S  
DONATIONS***

In 2005, Marlboro County had a beginning balance of \$74,006.12. As of January 2012, the ending balance was \$6,172.91. This audit was initiated in response to the major decline in the account balance between FY 2005 – January 2012.

*Solicitor's Donations Cont.*

After evaluating the funds, SOVA has determined a possible contributing factor in the decline of funds may have been due to the county donating at least \$90,000 to the County Solicitor's Office between FY 2005-2009 and no review of funds for sustainability purposes for the future of the law enforcement victim assistance program.

According to County Administration, once it became apparent a possible depletion of the funds may happen immediate actions were taken to phase out the annual \$20,000 donations by FY 2009 to the solicitor's office. The County's yearly donations and phase out schedule included payment to the solicitor's office:

MARLBORO COUNTY  
SOLICITOR'S DONATIONS  
YEARS 2005-2012

2005	\$	20,000.00
2006	\$	20,000.00
2007	\$	20,000.00
2008	\$	20,000.00
2009	\$	10,000.00
<b>Totals</b>	<b>\$</b>	<b>90,000.00</b>

In further review, SOVA requested additional documentation from the Solicitor's Office to ensure all funds were used on allowable purchases. The County Solicitor's Office submitted documentation confirming the following:

- All funds donated were used to pay salary for the Solicitor's Victim Advocate.
- Job description confirmed the advocate was an allowable expenditure out of the victim assistance fund.
- Between FY 2005-2009, there were 2,527 victims served by the Fourth Circuit Solicitor's Office in Marlboro County.

(Please refer to Recommendation D-1)

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

**D-1**

**Marlboro County will be required as a result of this audit, to develop a written plan of action of evaluating on an ongoing basis the Law Enforcement Victim Advocate's Program and sustainability prior to approving any fund donations to outside entities.**

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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 Approved Guidelines
7. Explained Sample Contract
8. Additional Technical Assistance and Support Provided

**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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**Marlboro County was informed at the site visit conclusion that there appeared to have been some errors as noted in this report. The findings were reviewed with management and Marlboro County was advised that this Programmatic Review will warrant the need for further review by the Senior Auditor. Unless otherwise noted, the 90-day window to correct all errors will begin 5 business days following the completion date noted in this final report.**

SOVA completed the site visit on February 28, 2012.

SOVA issued the final report to Marlboro County on May 23, 2012.

The State Office of Victim Assistance will schedule to meet with applicable departments in August 2012 for the 90-day Follow-up Review to determine if all errors noted in this report have been corrected.

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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)**

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## **Appendix(s)**

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**Appendix A-                      Schedule of General Sessions and Magistrates Fines,  
Assessments and Surcharges for Victim Services  
difference between State Remittance Forms and  
Audited Supplemental Schedules**

**Appendix B-                      Marlboro County Funds Allocated to Victim Services**

**Appendix A**

<b>Victim's Services Difference Between State Remittance Forms and Audited Supplemental Schedules</b>							
<b>CLARK OF COURT</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	
ASSESSMENTS	\$ 489.82	\$ 3,745.51	\$ 1,222.08	\$ 1,434.33	\$ 662.25	\$ 439.62	
SURCHARGES	\$ 13,401.62	\$ 12,505.49	\$ 13,384.07	\$ 10,545.27	\$ 7,395.39	\$ 5,811.97	
<b>MAGISTRATES</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	
ASSESSMENTS	\$20,985.98	\$22,200.97	\$22,911.51	\$17,215.93	\$17,455.42	\$17,596.71	
SURCHARGES	\$14,966.24	\$10,380.96	\$9,946.19	\$7,121.94	\$7,469.76	\$6,565.52	
<b>TOTALS</b>	<b>\$49,843.66</b>	<b>\$48,832.93</b>	<b>\$47,463.85</b>	<b>\$36,317.47</b>	<b>\$32,982.82</b>	<b>\$30,413.82</b>	<b>\$245,854.55</b>
<b>Revised Auditors numbers</b>							
<b>Difference =</b>	<b>-0.34</b>	<b>-\$4.07</b>	<b>498.85</b>	<b>2730.47</b>	<b>-121.18</b>	<b>-845.18</b>	<b>\$2,258.55</b>
<b>CLARK OF COURT</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	
ASSESSMENTS	\$ 490.00	\$ 5,176.00	\$ 1,222.00	\$ 1,327.00	\$ 614.00	\$ 452.00	
SURCHARGES	\$ 13,402.00	\$ 12,505.00	\$ 13,384.00	\$ 9,760.00	\$ 7,924.00	\$ 5,973.00	
<b>MAGISTRATES</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	
ASSESSMENTS	\$20,986.00	\$19,252.00	\$22,413.00	\$15,909.00	\$17,277.00	\$18,085.00	
SURCHARGES	\$14,966.00	\$0.00	\$9,946.00	\$6,591.00	\$7,289.00	\$6,749.00	
FINES		\$ 11,904.00	0	0	0		
<b>TOTALS</b>	<b>\$49,844.00</b>	<b>\$48,837.00</b>	<b>\$46,965.00</b>	<b>\$33,587.00</b>	<b>\$33,104.00</b>	<b>\$31,259.00</b>	<b>\$243,596.00</b>

**Appendix B**

	<b>Allocated to Victim Services</b>				
	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011
Balance in Victim's Fund at beginning of the year	\$ 24,114.00	\$ 9,030.00	\$ 8,055.00	\$ 1,097.00	\$ 7,303.00
Balance in Victim's Fund at the end of the year	\$ 9,030	\$ 8,055	\$ 1,097	\$ 7,303	\$ 6,679
	-	-	-	-	-
June 30 Revenue Remittance Amount	\$ (4,259.00)	\$ (3,458.74)	\$ 3,196.14	\$ 3,074.47	\$ 2,229.37
June 30 Ending Balance with Remittance Amounts	\$ 4,771.00	\$ 4,596.26	\$ 4,293.14	\$ 10,377.47	\$ 8,908.37
Bank Statement Beginning Balance as of July 31 of next fiscal year:	\$ 9,054.06	\$ 8,525.10	\$ 4,270.49	\$ 9,717.60	\$ 8,908.61
<b>Estimated Variance In Totals</b>	<b>\$ (24.06)</b>	<b>\$ (470.10)</b>	<b>\$ 22.65</b>	<b>\$ 659.87</b>	<b>\$ (0.24)</b>



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 5-25-12  
Richelle A. Copeland, Sr. Auditor Date

Reviewed by:

Ethel Douglas Ford 5-25-12  
Ethel Douglas Ford, SOVA Program Manager Date

Larry Barker 5-25-12  
Larry Barker, Ph.D. Director Date