



State of South Carolina Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

November 18, 2014

Harold Young
Orangeburg County Administrator
1437 Amelia Street
Orangeburg SC,

Dear Mr. Young:

The State Office of Victims Assistance (SOVA) is sending this notice to inform you that we have completed the 90 Day Follow-up for the Orangeburg County Victim Assistance Program and a copy of the official report is attached for you review. Due to Proviso 117.55, 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 under the SOVA auditing tab.

Should you have any further questions or concerns, please feel free to contact me or Mr. Dexter L. Boyd at (803)734-1900.

Sincerely,

A handwritten signature in cursive script, appearing to read "Larry Barker, Ph.D.".

Larry Barker, Ph.D.
Director

Cc: Sheriff Leroy Ravenell
Rep. Gilda Cobb-Hunter
Gloria Breland

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**

March 21, 2014

**Programmatic Review and
Financial Audit of Orangeburg
County Victim Assistance FFA
Funds**

November 18, 2014

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

CASA- Citizens Against Sexual Assault

Introduction and Laws

PREFACE

This 90-Day Follow-up Programmatic Review was initiated in response to recommendations made in the Programmatic Review and Financial Audit of Orangeburg County Victim Assistance FFA Funds initial review issued on March 21, 2014. On June 13, 2014 the Director of SOVA issued a letter to the County Administrative Office and the Sheriff's Department, to inform them of the Orangeburg County Victim Assistance 90-Day Follow-up Review. The review was conducted on July 31, 2014.

Governing Laws and Regulations *Proviso 117.55*

General Provision 117.55. (GP: Assessment Audit / Crime Victim Funds)

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

Proviso 117.55 (cont.)

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

Proviso 97.9

97.9 (TREASURY: Penalties for Non-reporting)

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

Proviso 97.9 (cont.)

If the State Treasurer receives an audit report from either a county or municipality that contains a significant finding related to court fine reports or remittances to the Office of State Treasurer, the requirements of Proviso 117.55 shall be followed if an amount due is specified, otherwise the State Treasurer shall withhold twenty-five percent of all state payments to the county or municipality until the estimated deficiency has been satisfied.

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

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

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

Courts – General Provisions

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

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

- **Sec. 14-1-207 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in magistrate's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment.

*SC Code of Law
Title 14 (cont)*

Sec. 14-1-207 Subsection(s) A, B & D (cont): The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in magistrate's court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.

- **Sec. 14-1-208 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in municipal court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
- **Sec. 14-1-211 Subsection A, B, & D:** A one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in the magistrate's and municipal court must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer.
- **(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.

*SC Code of Law
Title14 (cont)*

(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 117.55 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 the county discontinued donating victim assistance funds until the victim assistance fund is no longer in a deficit? Also, did the county begin its process of submitting supporting documents along with their Victim Assistance budget to show how much of the deficit has been transferred back into the victim assistance fund from the general fund to offset the deficit? All documentation must note the remaining amount of the deficit until it is paid in full.
 - To determine if the county amended the job descriptions to accurately reflect the direct services that are provided to crime victims as outlined on the county website?
 - To determine if the county updated their policies and procedures to ensure the Approved Guidelines are used as a resource in providing final approval of expenditures. Also, did the County require all expenditures from the Victim Assistance Fund receive final approval at the County Administration's level? Also, are the policies and procedures in writing and distributed to all parties involved? Did County officials meet regularly (as warranted) regarding the policies and procedures?
 - To determine if the county utilized the new contract instructions and sample contract format to ensure that all required information is included in future contracts? Also, did the county prepare statistical reports for contracting with municipalities and include the duties involved with servicing those municipalities in their Victim Advocate's job description?
 - To determine if the county plans to complete all required information included on the donation form and meet to determine how the funds will be donated and spent if a donation is warranted in the future? Also, has the county Finance Director submitted the annual victim assistance budgets for FY 13-14 and 14-15? In addition, did Citizens Against Sexual Assault (CASA) or Orangeburg County reimburse the county's victim assistance fund for unallowable expenditures?
-

RESULTS IN BRIEF

Victim Assistance Fund Deficit

Yes, the county submitted documentation on August 1, 2014 showing they had started the process to offset the previous deficit by transferring in **\$17,335.00** into the Victim Assistance Fund. The initial reimbursement amount was **\$220,120.00**. The remaining amount left after the initial reimbursement is **\$202,785.00**.

Victim Advocate Job Description

Yes, the County Director of Victim Services submitted amended job descriptions on June 30, 2014 that accurately reflected the services provided to crime victims as requested by SOVA during the initial audit.

Victim Assistance Expenditures

Yes, the County updated their policies and procedures to ensure the Approved Guidelines are used as a resource in providing final approval of expenditures. They have also developed a process to have all expenditures from the Victim Assistance Fund receive final approval at the County Administration's level. Also, the Sheriff's Victim Services program has implemented policies and procedures requesting and approving expenditures specifically from the victim assistance fund in writing and distributed them to all parties involved. They are required to revise and update these policies and procedures as warranted. Also, county officials have started to communicate regularly regarding updates to policies and procedures.

Victim Assistance Contracts

Yes, the county utilized the new contract instructions and sample contract format, as well as prepared statistical reports for the municipalities that have contracts with the county. Also, the victim advocate job descriptions were amended to reflect the additional duties and responsibilities related to fulfilling the terms of the contracts and placed on file with the Human Resource Office within the county.

CASA Donations

Yes, the county plans to complete all required information included on the donation form and meet to determine how the funds will be donated and spent if a donation is warranted in the future prior to any donations being distributed. The County Finance Director will submit the County's annual victim assistance budgets from this point forward as required per Proviso 117.55. In addition, CASA has reimbursed the county's victim assistance fund for unallowable expenditures in the amount of **\$1,975.92**.

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

A. Victim Assistance Fund Deficit

Objective

Did the county discontinue donating victim assistance funds until the victim assistance fund was no longer in a deficit? Also, did the county begin its process of submitting supporting documents along with their Victim Assistance budget to show how much of the deficit had been transferred back into the victim assistance fund from the general fund to offset the deficit? All documentation must note the remaining amount of the deficit until it is paid in full.

Conclusion

Yes, the county submitted documentation on August 1, 2014 showing they began the process to offset the previous deficit by transferring in **\$17,335.00** into the Victim Assistance Fund. The initial reimbursement amount was **\$220,120.00**. The remaining amount after the initial reimbursement is **\$202,785.00**.

Background

Programmatic Review and Financial Audit of Orangeburg County Victim Assistance FFA Funds

Discussion

In preparation for the initial audit of Orangeburg County's Victim Assistance Fund, SOVA noticed there was a large deficit in the victim assistance fund in the amount of **\$220,120.00**. When inquiring about the deficit, the County Finance Director and County Administrator stated it was caused by "ghost positions". This meant staff was hired to fill positions that existed on paper for which county council budgeted no money for salaries. At that time, the County Administrator stated a review would be conducted at the end of the year and if they have extra funds left over, they would transfer it to the Victim Assistance Fund to gradually reduce the deficit. The auditor agreed with the process and also recommended the county discontinue donations from the victim assistance funds until their victim assistance fund is no longer in a deficit. The county would be required to submit supporting documents each year along with their Victim Assistance budget to show how much had been

transferred from the general fund to offset the deficit as well as notate the remaining deficit amount to be paid.

During the 90 Day Follow Audit site visit conducted on July 31, 2014, SOVA requested documentation showing the transfer from the general fund into the victim assistance fund to offset the deficit. The County Finance Director submitted a budget preparation worksheet showing the 4 quarterly transfers the county planned to make throughout the year and stated she would make the first quarterly transfer on August 1, 2014. On August 1, 2014, SOVA received documentation showing a transfer in the amount of **\$17,335.00** into the victim assistance fund. The documentation noted November 17, 2014, February 16, 2014 and May 18, 2014 as the remaining dates for the transfers in the amount of **\$17,355.00** for each date. The county is required to continue to make the quarterly transfers until the victim assistance fund is no longer in a deficit.

If the County fails to submit supporting documentation showing the quarterly transfer has been made, this will result in a \$1,500 penalty, and SOVA may also initiate another audit due to non-compliance.

Recommendation(s) and Comments

A-1

There are no additional recommendations.

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

B. Victim Advocate Job Descriptions**Objective**

Did the county amend the job descriptions to accurately reflect the direct services that are provided to crime victims as outlined on the county website?

Conclusion

Yes, the County Director of Victim Services submitted amended job descriptions on June 30, 2014 that accurately reflected services provided to crime victims as requested by SOVA during the initial audit.

Background

Programmatic Review and Financial Audit of Orangeburg County Victim Assistance FFA Funds

Discussion

While reviewing the victim assistance program for Orangeburg County during the initial audit, SOVA requested job descriptions for the Victim Advocates as well as the status of their Victim Service Provider (VSP) certification. After review of the documents, several concerns were noted regarding specific duties and responsibilities of the advocates regarding services provided to crime victims.

However, the victim service overview listed on the county's website was an excellent example of what should be included in the job descriptions for each advocate and there were no concerns related to the duties and responsibilities on the website. Therefore, SOVA recommended the county amend the job descriptions to accurately reflect the direct services provided to crime victims as outlined on the county website.

On June 30, 2014 prior to conducting the 90 Day Follow up site visit, the Director of Victim Services for the Orangeburg County Sheriff's Department submitted the amended job descriptions. They were reviewed by the auditor and Deputy Director of SOVA and appropriately addressed the previous concerns noted by SOVA during the initial audit.

Recommendation(s) and Comments

B-1

There are no additional recommendations.

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

C. Victim Assistance Expenditures Policies and Procedures**Objective**

Did the County update their policies and procedures to ensure the Approved Guidelines are used as a resource in providing final approval of expenditures and require all expenditures from the Victim Assistance Fund receive final approval at the County Administration's level? Also, are the policies and procedures in writing and distributed to all parties involved? Also, did County officials meet regularly (as warranted) regarding the policies and procedures?

Conclusion

Yes, the County updated their policies and procedures to ensure the Approved Guidelines are used as a resource in providing final approval of expenditures. Also, all expenditures from the Victim Assistance Fund are now required to receive final approval at the County Administration's level. As a result, the Sheriff's Victim Service program is required to have policies and procedures for requesting and approving expenditures specifically from the victim assistance fund in writing and distributed to all parties involved. They are also required in the future to revise and update policies and procedures as needed to prevent future unallowable expenditures as recommended in the initial SOVA audit. Also, county officials have started to communicate regularly regarding updates to policies and procedures.

Background

Programmatic Review and Financial Audit of Orangeburg County Victim Assistance FFA Funds

Discussion

During the initial audit for Orangeburg County, the auditor discovered unallowable expenses while reviewing an expenditure report submitted by the county. The auditor inquired about the policies and procedures for the Victim Services Department for requesting and approving expenditures from the Victim Assistance Fund. As a result of the inquiry, the Director of Victim Services for the Sheriff's Department stated their process and procedures included some of the county's policies in addition to policies that are specific to victim services.

At that time, SOVA then recommended the County begin using the Approved Guidelines when reviewing request for the victim assistance expenditures prior to final approval by the County Finance Director to ensure they are allowable requests and expenditures. The Finance Director stated she would use the Approved Guidelines from this point forward to assist in approving all victim assistance requests. During the 90 Day Follow-up audit site visit, the auditor asked if the Approved Guidelines were included in the approval request process for expenditures since the initial audit site visit. The Finance Director and the Sheriff's Department Finance Manager both stated they were used and would continue to be used for all future victim assistance expenditure requests.

When asked about the policies and procedures for the victim assistance program at the Sheriff's office, the Director of Victim Services stated their process and procedures included some of the County's policies in addition to policies that are specific to victim services. Therefore, the auditor recommended policies and procedures specifically related to the victim services department be developed and added to the county policies.

As a part of the pre-requested audit documents SOVA requested a copy of the amended policies and procedures that included the procedures specifically related to how the Orangeburg County Victim Services Department expenditures are approved. On June 27, 2014, the Director of Victim Services submitted the revised policies and procedures. During the initial audit, it was also recommended that county officials communicate regularly (as needed) regarding updates to policies and procedures relating to the victim assistance funds and ensuring copies of written policies and procedures are provided to all parties involved. The County Administrator and several other county officials stated they have been communicating with each other and that it has been a great opportunity for all parties involved to share information and have a clearer understanding of how the funds should be used. The County Administrator also stated they plan to continue to meet whenever there are any changes made regarding victim service policies and procedures.

Recommendation(s) and Comments

C-1

There are no additional recommendations.

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

D. Victim Assistance Contracts**Objective**

Did the county utilize the new contract instructions and sample contract format to ensure that all required information is included in future contracts? Also, did the county prepare statistical reports for contracting with municipalities and include the duties involved with servicing those municipalities in their VA job description?

Conclusion

Yes, the county has utilized the new contract instructions and sample contract format. They have also prepared statistical reports for the municipalities currently under contract with the county. Also, the victim advocate job descriptions were amended to reflect the additional duties and responsibilities related to fulfilling the terms of the specific contract and placed on file with the Human Resource Office within the County.

Background

Programmatic Review and Financial Audit of Orangeburg County Victim Assistance FFA Funds

Discussion

Prior to conducting the initial audit, it was brought to SOVA's attention that Orangeburg County was providing victim services to several local municipalities that were retaining Victim Assistance Fines, Fees and Assessments on a monthly basis. However, the auditor found that the county received no funds to provide those services. Therefore, SOVA advised the county they may want to consider an option that would afford them the opportunity to contact these municipalities and setup contracts stating what services will be provided by the county and request the municipality transfer its' victim assistance funds to the county for providing these services. At the time of the initial audit, the county contracted with 2 local municipalities.

The auditor reviewed the 2 contracts the county had with the Towns of Rowesville and Holly Hill and recommended the county utilize the new contract instructions and sample contract format located on the SOVA website at www.sova.sc.gov (under the Auditing Section tab). This would ensure that all of the questions in the instructions and contract are outlined in detail when renewed in the future.

Prior to conducting the 90 Day Follow-up site visit, SOVA received an updated version of the contract the county has with the Town of Holly Hill. However, Rowesville was not included. The auditor then inquired about the municipal contracts and the Director of Victim Services stated they still have an active and updated contract with the Town of Holly Hill. However, they are still working with the Town of Rowesville to determine if they will continue to contract with the county to provide their victim services. The auditor also inquired about statistical reports that the county should have provided to the contracting municipality regarding the number of victims, types of victim services provided and types of victims. As a result of the inquiry, the Director of Victim Services stated she was only providing the reports monthly upon the chief of the municipality's request. Therefore, the auditor recommended the county prepare monthly, quarterly, and year-end statistical reports to the municipalities with current contracts since this is the required procedure. The county was informed that although the Town requested the monthly reports be omitted, the county is required to provide the reports and keep on file for accountability purposes.

As the auditor reviewed and discussed the reports, it was noted that along with the statistical reports the Sheriff's Victim Services Department provided additional information on services provided to the contracting municipalities which included hosting a health and wellness fair. The auditor also noted they were in the process of planning a back to school and bullying awareness fair for the schools within the contracting municipality. This event would also showcase the victim assistance program. These were both great examples of providing feedback on the services provided to the contracting municipality in addition to the required statistical reports on victims; however, this information is just as important as the statistical data.

During the initial audit, while reviewing the victim assistance program for Orangeburg County, the auditor requested job descriptions for the victim advocates as well as the status of their Victim Service Provider (VSP) certification. After review of the job descriptions, several concerns were noted regarding specific duties and responsibilities of the advocates as they provide assistance to crime victims. However, the victim services overview listed on the county's website was an excellent example of what should be included in the job descriptions for each advocate. Therefore, the auditor recommended the county amend the job descriptions to accurately reflect the direct services provided to crime victims as outlined on the county website. On June 30, 2014, prior to conducting the 90 Day Follow-up site visit, the Director of Victim Services submitted the amended job descriptions. They were reviewed by the auditor and Deputy Director of SOVA and appear to address the previous concerns expressed by SOVA during the initial audit.

Recommendation(s) and Comments

D-1

There are no additional recommendations.

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

E. CASA Donations**Objective**

Does the county plan to complete all required information included on the donation form and meet to determine how the funds will be donated and spent if a donation is warranted in the future? Also, will the County Finance Director submit the annual victim assistance budgets for the county? In addition, did CASA or Orangeburg County reimburse the county's victim assistance fund for unallowable expenditures?

Conclusion

Yes, the county plans to complete all required information included on the donation form for future donations and meet to determine how the funds will be donated and spent if a donation is warranted in the future. Also, the county will have the County Finance Director submit the annual victim assistance budgets. In addition, CASA has advised that they will reimburse the county's victim assistance fund for unallowable expenditures.

Background

Programmatic Review and Financial Audit of Orangeburg County Victim Assistance FFA Funds

Discussion

While conducting the initial audit, the auditor reviewed the memo sent on January 29, 2013 by the Director of SOVA regarding donations as well as the donation form to assist agencies giving or receiving victim assistance fund donations and the accountability of funds. It was recommended by the auditor that the county receive a request letter from any agency they wish to donate to in the future showing how the funds would be spent providing direct victim services as well as detailed reports monthly, quarterly and year-end indicating types of victims assisted, services provided and number of victims. However, the county has advised they will not make any future donations from the victim assistance funds because they are currently in a deficit. But, they stated they will follow the donation instructions in the future if they decide to start donating from the victim assistance funds again.

Also, while conducting the initial audit for Orangeburg County SOVA noted there were several donations occurring quarterly to CASA totaling \$213,811.00 between FY 08-09 through FY 12-13. It was recommended that since SOVA was not aware of any donations to CASA prior to the initial audit because the information was not provided in previous budget reports from the county sheriff's department, all future budget submissions will only be accepted from the County Finance Director. It has been noted by SOVA that the last two victim assistance budgets submitted by the county were submitted by the Finance Director as required.

Additionally, during a review while conducting the initial audit, SOVA determined that \$62,922.00 of the \$213,811.00 in donated funds to CASA were unallowable expenses related to the main office. The funds were unallowable because they were related to several positions housed in the main office that did not provide 100% direct victim services. During a conversation with the Administrative Coordinator of CASA, the auditor noted 12% of the total time for these positions was spent providing direct victim services. She explained that 12% was used because it seemed like a safe amount to use and that they were more than likely spending more time providing direct victim services than what was noted. When asked for documentation kept on file to support the amount of time these specific staff members actually spent providing direct victim services, CASA could not provide this information. Therefore, SOVA took under consideration all previous conversations and other available documentation and allowed the 12% allocated to expenses towards personnel housed in the main office which left **\$55,371.36** in unallowable expenses.

In the initial audit, SOVA recommended if CASA fails to reimburse the fund for unallowable expenditures in the amount of **\$55,371.36**, Orangeburg County would be required to reimburse the Victim Assistance Fund because they failed to provide the proper oversight of the donated funds and did not receive monthly, quarterly and year-end reports on direct services provided and types of services provided to crime victims.

However, if CASA chose to allocate funds from donations received in the future for salaries of any positions that do not provide 100% direct victim services and any expenses related to their positions, staff must first call SOVA and complete 90 days of Time and Activity Sheets so that an accurate percentage can be calculated by SOVA.

After completing and issuing the initial audit, SOVA met with CASA to discuss the findings since it was brought to the auditor’s attention that there may be additional documents available for review that were not provided during the initial audit. During the meeting it was brought to SOVA’s attention that the 12% figure previously given by CASA was not an accurate reflection of the amount of time the personnel housed in the main office spent providing direct victim services. The auditor was informed by CASA personnel that before a final decision was made regarding the percentage for this report that SOVA review the additional information. Therefore, CASA submitted additional documentation to show how much time staff actually spent providing direct victim services. After carefully reviewing the additional documentation, the auditor re-evaluated the unallowable amount and it was determined to be **\$20,570.65**.

As a part of the additional documentation, CASA submitted financial statements showing Orangeburg County donated the following amounts over a five year period averaging **\$59,983.00** per year:

<u>Orangeburg County CASA Donations</u>	
FY 13-14	\$48,410.00
FY 12-13	\$60,971.00
FY 11-12	\$54,875.00
FY 10-11	\$69,438.00
FY 09-10	\$66,221.00
Avg. Yearly Donation	\$59,983.00

However, Orangeburg County’s Victim Assistance Fund is currently in a deficit and the county has stated they will no longer be donating any victim assistance funds in the near future.

As a result of this information, in an effort to take into account this revenue loss, SOVA took under consideration the impact of the revenue loss for the facility. Also, SOVA is aware of how vital the ability to raise funds is to a non-profit organization and the need to have revenue “on hand” as a non-profit. These were all factors the auditor considered in determining the chart below which accurately reflects the credits and percentages.

FY 14-15 CASA Victim Services Log review results for 3 individuals not providing direct service to crime victims at 100%	VA %	Allowable Cost from Avg. Yearly Donations
MDT Coordinator	4%	\$2,399.32
Children Services Manager	6%	\$3,598.98
Treatment Services Manager	21%	\$12,596.43
FY 14-15 Allowable Percentage Credit		\$(18,594.73)

The chart above shows the percentage of time the 3 personnel SOVA received Time and Activity sheets from provides direct victim services. The percentage for each position was taken and allocated to the average amount CASA would have received from Orangeburg County. This resulted in the allowable cost from yearly donations for each position. Therefore, CASA was given credit in the amount of **\$18,594.73** for the amount of funds they would have received and been able to use towards expenses related to the positions housed in the main office if they were able to get a donation from Orangeburg County. After taking the **\$20,570.65** in unallowable expenses and subtracting the credit of **\$18,594.73**, the final reimbursement amount for unallowable expenses is **\$1,975.92**.

On September 18, 2014, during a conference call with CASA, SOVA reviewed the new reimbursement amount with staff and answered their questions as technical assistance was provided.

At the conclusion of the conference call, CASA agreed to reimburse the Orangeburg County Victim Assistance Fund by October 15, 2014 in the amount of **\$1,975.92** and submit supporting documentation showing the reimbursement. On October 14, 2014, SOVA received a copy of the check submitted to Orangeburg County reimbursing the Victim Assistance fund for unallowable expenses as required by SOVA and outlined in this report in the amount of **\$1,975.92**.

Recommendation(s) and Comments

E-1

There are no additional recommendations.

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

F. Technical Assistance**Documentation Provided**

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

1. Copy of the Legislative Proviso 89.70
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. Technical Assistance

Other Matters

There are no other matters.

Corrective Action

Proviso 117.55 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. If the entity or non-profit organization fails to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty of the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures in a fiscal year. 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 days, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization’s subsequent fiscal year appropriation.”

The 90-Day Follow-up review site visit was completed on November 6, 2014.

Were all errors completed by the 90-Day Follow-up review? No; however after completing the audit site visit and returning to the office to prepare the report supporting documentation was submitted to complete all noted errors.

Orangeburg County will continue to follow the process and submit on the dates outlined in this report funds to reimburse the victim assistance fund until all funds are reimbursed back into the victim assistance account in full.

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

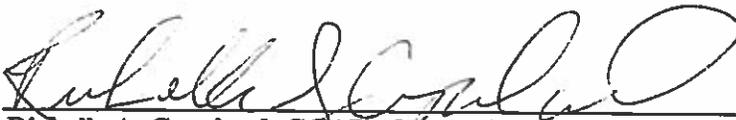
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POLICY AND PROGRAMS

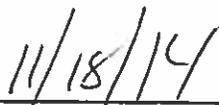
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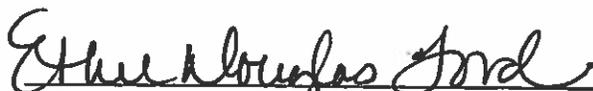

Dexter L. Boyd, SOVA Auditor


Date

Reviewed by:


Richelle A. Copeland, CGAP - Sr. Auditor


Date


Ethel Douglas Ford, CPM - Deputy Director


Date


Larry Barker, Ph.D. Director


Date