



## State of South Carolina Office of the Governor

NIKKI R. HALEY  
GOVERNOR

OFFICE OF EXECUTIVE  
POLICY AND PROGRAMS

April 14, 2014

Mr. Harold M. Young  
County Administrator  
Orangeburg County Administrative Centre  
1437 Amelia Street  
Orangeburg, SC 29115

Dear Mr. Young:

Thank you for submitting a response addressing your concerns regarding the recent Programmatic Review and Financial Audit of Orangeburg County Victim Assistance Fines, Fees and Assessment (FFA) Funds. At this time, I would like to address the county's concerns noted in the email received on April 8, 2014 from your Executive Assistant. Please be advised that we are unable to make any amendments to the official report at this time; however, we will ensure that all correspondence is posted and attached to the final report on the website when the report is posted and will address your concerns in the 90 Day Follow-up Audit along with the other recommendations of the audit.

First, I would like to address your response to recommendation A-1 regarding donating funds and the Victim Assistance Fund deficit. Based on the current deficit, the county will be required to submit its 2014 annual audit during the SOVA 90 Day Follow-up showing that the \$69,340.00 per your response email has been transferred into the Victim Assistance Fund to offset the deficit. If the annual audit is not available during the 90 Day Follow-up, then documentation from the CPA conducting the audit showing the transfer has been made can be submitted in its place.

Secondly, I would like to address the concerns noted regarding the job descriptions in recommendation B-1. During the audit site visit, SOVA reviewed with the Sheriff and his staff job descriptions for the Victim Advocate department. During this review, several concerns were brought to their attention and they were informed that the job descriptions would need to be amended. The auditor then noted the concerns for the purpose of this audit. On September 18, 2013, while in the process of preparing the audit report, the amended job descriptions were submitted to SOVA. However, due to an oversight by the auditor it was omitted from the audit report. However, upon review of the submitted job descriptions by the auditor, it was noted that the job descriptions addressed some of the initial concerns; however, several other concerns remained unaddressed. On April 8, 2014 after the audit report was issued, the county submitted additional job descriptions with their response. However, there still remained several areas of concerns that were previously noted by the auditor.

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STATE OFFICE OF VICTIM ASSISTANCE  
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Next, I would like to address the county's response to recommendation C-2 and C-3 regarding the policies and procedures for victim assistance expenditures. As a part of the pre-requested audit documents as well as during the audit site visit, SOVA requested the policies and procedures for requesting victim assistance expenditures.

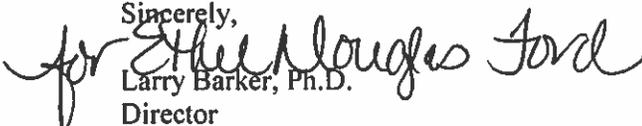
During the audit site visit, the County Finance Director and the Director of Victim Services stated the victim assistance department used the county's policies and procedures for requesting expenditures. However, procedures specifically related to the Victim Services program were not in an official written policy. At that time, SOVA requested the county develop an official written policy to include the county's policies and procedures for requesting expenditures as well as those specific to the Sheriff's Victim Services program. On September 17, 2013, the policies and procedures used by the county as a whole were submitted to SOVA; however, the procedures used specifically related to the Victim Services program within the Sheriff's Department were not included as requested by SOVA during the audit site visit. Therefore, it was recommended the Sheriff's Victim Services program put policies and procedures for requesting and approving expenditures specifically from the victim assistance fund in writing and distribute to all parties involved and revise and update as warranted.

In addition, I would like to address the response to recommendation D regarding the municipal contracts. While the report was being prepared, the county submitted the municipal contracts requested by SOVA during the audit site visit. Those contracts submitted however, were not up to date with the sample contract and contract instructions listed on SOVA's website. However, after the audit report was issued, the updated municipal contracts were submitted along with the county's response on April 8, 2014 but were without signatures.

Lastly, I would like to address recommendation E regarding the donations to CASA. During the 90 Day Follow-up audit, SOVA will review this recommendation to ensure the \$55,371.36 has been reimbursed back into the County's Victim Assistance Fund.

I thank you and appreciate the time taken to submit a written response for Orangeburg County. Because there are other recommendations in the report that will need to be addressed, we will review all of these concerns and other recommendations during the 90 Day Follow-up Audit. Also, SOVA will further address any additional concerns that may arise if warranted during the 90 Day Follow-up Audit.

Please note, all SOVA audit reports are public information and the official report with all correspondence will be posted to the SOVA website at [www.sova.sc.gov](http://www.sova.sc.gov). If you have any further questions or concerns please do not hesitate to contact me or Dexter Boyd at 803- 734-1900.

Sincerely,  
  
Larry Barker, Ph.D.  
Director

CC: Sheriff Leroy Ravenell  
Gloria Breland