



State of South Carolina
Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

January 26, 2015

Tony McDonald
County Administrator
Post Office Box 192
Columbia, South Carolina 29202

Dear Mr. McDonald:

The State Office of Victims Assistance (SOVA) is sending this notice to inform you that we have completed the 90 Day Follow-up Programmatic Review and Financial Audit of Richland County Victim Assistance Program and a copy of official report is attached for your 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 Ms. Richelle A. Copeland at (803)734-1900.

Sincerely,

Larry Barker, Ph.D.
Director

Cc: Warren Harley
Ronaldo Myers
Daniel Driggers

Wanda Kelly
William Bilton
Sheriff Leon Lott

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

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



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

June 5, 2014

**Programmatic Review and
Financial Audit of the
Richland County Victim
Assistance FFA Fund**

January 26, 2015

90 Day Follow-up Review

Contents

Introduction and Laws	Page
Preface	4
Audit Objectives	9
Results in Brief	10
Objective(s), Conclusion (s), Recommendation(s), and Comments	
A. Personnel Employment Requirements.....	12
Did the individual departments review and update all of the job descriptions to accurately reflect direct services provided and ensure updated job descriptions are submitted to SOVA and on file in the Richland County Human Resource Office? Also, did all positions identified having to utilize time and activity sheets continue preparing them as they were instructed to do so on an ongoing basis as long as “identified positions” are paid out of the fund?	
B. Victim Assistance FFA Fund Accountability	16
Did the victim service departments establish written purchasing guidelines for the Victim Assistance fund to include all revisions as outlined in the initial report? Also, did the county reimburse the Victim Assistance fund \$359,445.46 for unallowable expenditures and salaries?	
C. Victim Assistance FFA Fund Program Requirements	24
Did the Solicitor’s Office and Detention Center develop a process that allows victim service staff to track the type of services provided to crime victims. Also, was the current victim reporting system administrator (Spartan Database and Carolina Crisis System) contacted to determine if it is possible to incorporate a new system component that allows the county to develop and maintain reports on the types of victims assisted and services provided?	

D. Victim Assistance Certification Requirements	28
<p style="padding-left: 40px;">Did all agencies within Richland County contacted the OVSEC Office to ensure VSP certification concerns were addressed as well as ensure that all victim advocates and notifiers were current and remained in compliant with OVSEC certification requirements as required by State law?</p>	
E. Technical Assistance	30
Corrective Actions.....	31
Post-Audit Response and Appendix(s)	32

Acronyms:

- FFA – Fines, Fees, and Assessment
- SOVA – State Office of Victims Assistance
- SCLEVA – South Carolina Law Enforcement Victim Advocate
- CAFR – Comprehensive Annual Financial Report
- OVSEC – Office of Victim Services Education and Certification
- CCS – Carolina Crisis Software

Introduction and Laws

PREFACE

This 90 Day Programmatic Review and Financial Audit was initiated in response to recommendations made in the State Office of Victim Assistance initial review completed on June 5, 2014. On August 21, 2014, the Director of SOVA issued a letter to the County Administrator and the Sheriff's Department informing them that SOVA will conduct a 90 Day Follow up Review in regards to the SOVA Initial Report. The audit was conducted on October 10, 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.

- **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. 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.

- **Sec. 14-1-207 Subsection(s) A, B & D (cont):** 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 a programmatic review and a financial audit 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. Therefore, please note audit objectives below:

Audit Objectives were;

- To determine if the individual departments reviewed and updated all of the job descriptions to accurately reflect direct services provided and ensure updated job descriptions are submitted to SOVA and on file in the Richland County Human Resource Office. Also, if all positions that were identified as having to utilize time and activity sheets continued preparing them as they were instructed to do so on an ongoing basis as long as “identified positions” are paid out of the fund.
- To determine if the victim services departments established written purchasing guidelines for the Victim Assistance fund to include all revisions as outlined in the initial report. Also, if the county reimbursed the Victim Assistance fund \$359,445.46 for unallowable expenditures and salaries.
- To determine if the Solicitor’s Office and Detention Center developed a process that allows victim service staff to track the type of services provided to crime victims. Also, was the current victim reporting system administrator (Spartan Database and Carolina Crisis System) contacted to determine if it is possible to incorporate a new system component that allows the county to develop and maintain reports on the types of victims assisted and services provided.
- To determine if all agencies within Richland County contacted the OVSEC Office to ensure VSP certification concerns were addressed as well as ensure that all victim advocates and notifiers were current and remained in compliant with OVSEC certification requirements as required by State law.

RESULTS IN BRIEF

Personnel Employment Requirements

Yes, all applicable job descriptions were reviewed and updated. Additionally, all departments confirmed that the submitted job descriptions reviewed by SOVA have been placed on file with HR. Both the HR Director and County Administrator were made aware of the auditor's concerns with job descriptions on file with the HR department and the fact that they did not accurately reflect the current duties performed by the department's advocates. They were informed that all departmental victim advocate job descriptions are required to be officially placed on file in the Richland County HR Department as well as the importance of continued monitoring for updates on an as needed basis. In addition, all required positions identified in the initial audit report did continue to utilize the time and activity (T&A) sheets as they were instructed to do so on an ongoing basis. Therefore, during the follow up review, the County Administrator requested that SOVA reevaluate the Court Administration's notifier's percentages based on T & A's completed June 30 – September 22, 2014. The auditor agreed and provided Richland County with the revised T&A percentages. The County Administrator, Finance Director and Court Administration were all informed that the new percentages would take effect as of January 1, 2015.

Victim Assistance FFA Fund Accountability

Yes, all Richland County victim service departments established written purchasing guidelines for the victim assistance fund to include all revisions as outlined in the initial report. However, following the issuance of the initial audit report, there appeared to be concerns regarding reporting inconsistencies with the reimbursement calculation. Therefore, the auditor provided additional technical assistance to the Richland County Finance Department on the required corrective actions and agreed to reevaluate the reimbursement calculations during the 90 Day Follow up review. The Victim Assistance Fund reimbursement recalculation was conducted and the auditor determined the county would not be responsible for reimbursing any funds into the Victim Assistance account. Based on meetings and documentation the county submitted for additional review, the county has in fact transferred an excess of \$99,602.54 into the Victim Assistance Fund from the General Fund between FY09 to FY13 to assist and aid in the sustainability of funds.

Victim Assistance FFA

Fund Accountability Cont. Therefore, the county would not be responsible for reimbursing any additional funds into the victim assistance account.

Victim Assistance FFA Fund

Program Requirements Yes, the Solicitor's Office and Detention Center did develop a process that allows them to track the types of services provided to crime victims. In addition, both departments have begun coordinating with the victim reporting system administrators (Spartan Database and Carolina Crisis System) to develop new system components that would allow detailed crime victim statistical reports on the types of crime victims assisted and crime victim services provided.

Victim Assistance

Certification Requirements Yes, all victim services departments for Richland County has contacted the OVSEC Office to ensure VSP certification concerns are addressed as well as ensured that all currently employed victim advocates and notifiers are current and remain in compliance with the OVSEC certification requirements as required by State law.

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

A. Personnel Employment Requirements

Objective

Did the individual departments review and update all of the job descriptions to accurately reflect direct services provided and ensure updated job descriptions are submitted to SOVA and on file in the Richland County Human Resource Office? Also, did all positions identified as having to utilize time and activity sheets continue preparing them as they were instructed to do so on an ongoing basis as long as identified positions are paid out of the fund?

Conclusion

Yes, all applicable job descriptions were reviewed and updated. Additionally, all departments confirmed that the submitted job descriptions reviewed by SOVA have been placed on file with HR. Both the HR Director and County Administrator were made aware of SOVA concerns with job descriptions on file with the HR department and the fact that they did not accurately reflect the current duties performed by the department advocates. They were informed that all departmental victim advocate job descriptions are required to be officially placed on file in the Richland County HR Department as well as the importance of continued monitoring for updates on an as needed basis. In addition, all required positions identified in the initial audit report did continue to utilize the time and activity sheets as they were instructed to do so on an ongoing basis. During the follow up review, the County Administrator requested that SOVA reevaluate the Court Administration's notifier's percentages based on T&A's completed June 30, 2014 – September 22, 2014. The auditor agreed and provided Richland County with the revised T&A percentages. The County Administrator, Finance Director and Court Administration's Office were informed that the new percentages would take effect as of January 1, 2015.

Background

Title 16; Section 3, ARTICLE 15; VICTIM AND WITNESS SERVICE

South Carolina Victim Service Coordinating Council
Approved Guidelines for Expenditures of Monies
Collected for Crime Victim Service in Municipalities
and Counties Effective December / 2013
(www.sova.sc.gov)

Discussion

Recommendation A-1

During the initial audit, the auditor found what appeared to be multiple job descriptions that were incorrect and updated job descriptions were not on file with the Richland County Human Resource (HR) department. Also, they did not reflect the individual departmental victim advocates' current job duties. The job descriptions that were on file within the HR department were generic and did not accurately reflect the actual duties performed by the various victim advocates within the departments. At that time, extensive technical assistance was conducted with each of the county victim advocate departments to ensure they accurately notated the duties conducted by each of the departmental advocates.

Upon completion of the initial audit report, the auditor was contacted by the Richland County Human Resource (HR) Director on July 24, 2014 requesting clarification on what is required. At that time, additional assistance and guidance was provided per the HR Director's request. The auditor explained SOVA does not provide sample job descriptions because the duties of a victim advocate vary depending on the crime victims' needs. However, a copy of the SOVA Sample Procedural Manual and the Title 16; Section 3 Article 15. Victim and Witness Service was provided. The HR Director was encouraged to review the information regarding what is required by law and sample duties outlined in the procedural manual as a reference. In addition, the auditor explained that each agency must only list job duties performed by the victim advocates within that specific department and be as detailed as possible.

While conducting the 90 Day Follow audit, all victim services departments and the HR Department were asked to submit copies of the updated job descriptions currently on file with the county. In reviewing the information submitted from the individual departments, it appears that all job descriptions have been reviewed and updated, if applicable. The HR Director was asked multiple times to submit copies of all job descriptions currently on file for each of the victim advocate departments but failed to submit the requested information prior to the completion of this audit report. However, all departments confirmed and assured the auditor that the submitted job descriptions have been placed on file with the HR department.

Recommendation A-1 Cont. Both the HR Director and County Administrator were made aware of the auditor’s concerns with job descriptions on file with the HR department and were advised that the job descriptions did not reflect the current duties performed by the advocates within the specific departments. They were also informed that all departmental victim advocate job descriptions are required to be officially placed on file with the HR department. They were also informed of the importance of continued monitoring for updates on an as needed basis.

Recommendation A-2

Court Administration Time and Activity Review

In the initial audit, the Court Administration’s notifiers were informed that time and activity sheets were required to be maintained daily on an ongoing basis because the notifiers were not providing direct service to crime victims 100% of their time. The three court administration notifiers started completing time and activity sheets during the initial audit and were given the 2014 allowable percentages at that time of 22%, 21%, and 8%.

During the 90 Day Follow up audit review, the auditor initially requested the county submit 2 random weekly T&A Reports for July 13-18, 2014 and September 7-13, 2014 to verify they are continuing to utilize these documents on a daily basis as required. However, county officials requested that SOVA reevaluate the notifier’s percentages based on T&A’s completed June 30, 2014 – September 22, 2014.

The auditor agreed to reevaluate the Time and Activity percentages. As a result, the revised notifier’s salary percentages are as noted below in chart:

<u>Court Administration Notifier</u>	<u>2014 T&A %</u>	<u>2015 T&A %</u>
Notifier # 1	22%	70%
Notifier # 2	21%	38%
Notifier# 3	8%	23%

Richland County was informed by the auditor of the revised notifiers’ T&A percentages and that they would take effect as of January 1, 2015. The Court Administrator will be required to ensure the notifiers continue to complete T&A sheets on a daily basis on an ongoing basis.

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

B. Victim Assistance FFA Fund Accountability**Objective**

Did the victim service departments establish written purchasing guidelines for the victim assistance fund to include all revisions as outlined in the initial report? Also, did the County reimburse the Victim Assistance fund \$359,445.46 for unallowable expenditures and salaries?

Conclusion

Yes, all Richland County victim service departments established written purchasing guidelines for the victim assistance fund to include all revisions as outlined in the initial report. However, following the issuance of the initial audit report, there appeared to be concerns regarding reporting inconsistencies with the reimbursement calculation. Therefore, the auditor provided additional technical assistance to the Richland County Finance Department on the required corrective actions and agreed to reevaluate the reimbursement calculations during the 90 Day Follow up review. The Victim Assistance Fund reimbursement recalculation was conducted and the auditor determined the county would not be responsible for reimbursing any funds into the Victim Assistance account. Based on meetings and documentation the county submitted for additional review, the county has in fact transferred an excess of \$99,602.54 into the Victim Assistance Fund from the General Fund between FY09 to FY13 to assist and aid in the sustainability of funds. Therefore, the county would not be responsible for reimbursing any additional funds into the victim assistance account.

Background

SC Code of Law Title 14, Chapter 1; Section 206:
Collections/Distribution

Richland County Ordinance NO. ____-07HR: Section 23

Richland County Ordinance 032-14HR, Section 12 (adopted for Fiscal Year Beginning July 1, 2014 – June 30, 2015)

Richland County CAFR's for FY09 – 13

Background Cont.

Richland County CAFR's for FY2014 (Draft copy);
Victim's Rights Special Revenue Fund Schedule of
Revenue, Expenditures and Changes in Fund Balance and
the Schedule of Fines and Assessments Sections

Discussion

County Purchasing
Guidelines

After reviewing the County's purchasing guidelines, the auditor found there were some accountability concerns with the purchasing procedures in place at the time of the initial audit. Due to the concerns as outlined in the initial report, the Sheriff's Department and Solicitor's Office were required to revise the previous policies.

Recommendation B-1

Solicitor's Office County Purchasing Guidelines

The Richland County Solicitor's office was required to develop written internal VAFFA expenditure policies that designate staff for final approval when requesting expenditures. Also noted by auditor, the Approved Guidelines are to be reviewed prior to final approval of expenditures. During the audit interview process, the Solicitor's Office submitted an expenditure policy stating all requests must be submitted to the Office Manager and Procurement Manager. In addition, all requests will include date, item type, item amount and the need for requested item. It also states the SOVA Approved Guidelines will be reviewed to ensure all expenditures are allowable.

Recommendation B-2

Sheriff's Department County Purchasing Guidelines

The Richland County Sheriff's Department was required to establish written purchasing guidelines for the victim assistance funds as well. They were to indicate a current date on all documents submitted regarding procedures for the expenditures. Also, they were to request an initial date on the document and ensure a copy of this document is attached to samples and submitted and placed on file with Richland County Administration. During the follow up review process, the County Administrator submitted a copy of the Sheriff's Department Purchasing Guidelines for Victim Assistance Funds. In reviewing the guidelines, the auditor noted all required elements appeared to be included in the written procedures; however, county officials were advised during the interview process the procedures submitted does not mention any review of the Approved Guidelines used as a tool in the process.

Recommendation B-2 Cont. However, it notates the list of suggested acceptable expenditures (which are now the Approved Guidelines). This line is required to be revised because the expenditure guidelines are now approved expenditures and are no longer suggestions. Also prior to completing this audit report, the County Administrator confirmed this policy has been revised and is on file with the county.

Recommendation B-3 It was recommended that Richland County reimburse the Victim Assistance Fund \$359,445.46 for unallowable expenditures and salaries in the initial audit report. However, once the initial audit was issued, the County Finance Director sent a response letter outlining concerns with miscellaneous revenue being recorded as Fines, Fees, and Assessment Revenue. The County Finance Director stated the miscellaneous revenue funds were General Fund revenue used to subsidize the victim assistance program's shortfalls. In addition, the miscellaneous funds as reported overstated the Victim Assistance Fines, Fees, and Assessments Funds revenue and understated General Fund supplemental amounts.

Richland County Review Ordinance

The County Finance Director brought to the auditor's attention that these funds were an administrative service fee collected by the county sheriff's department. The county was asked to submit any additional documentation available that would clarify the origin of this fund. However, there were no conversations or information provided by the County Finance staff regarding this matter in the initial audit when the auditor inquired about the revenue for the fund. Later, a copy of the Richland County Ordinance NO. ___-07HR was submitted by the County Compliance Manager, which stated;

Section 23: Richland County hereby enacts the implementation of an Administrative Service fee of ~~\$5.00~~ \$10.00 per hour effective January 1, 2008, to be collected by the Sheriff from all parties who request special duty services, and which are authorized by the Sheriff for the duration of fiscal year 2007-2008 only. Funds collected by the Sheriff that are derived from the ~~\$5.00~~ \$ 10.00 per hour administrative fee for special duty services shall be deposited directly into a Sheriff Administrative Fee revenue account in the General Fund.

Recommendation B-3 Cont. An amount equal to \$ 5.00 per hour of the collections shall be transferred to support the victim's assistance program. This revenue generated by the \$ 5.00 per hour remaining in the general fund will be used to offset the cost of the additional use of petrol oil and lubricants, and for the cost of administrative management of special duty assignments.

Upon review of the Richland County Ordinance NO. ___-07HR: Section 23, SOVA informed the Compliance Manager the submitted document was not sufficient because of the following reasons:

1. The ordinance was proposed in FY07-08 and had no effective date recorded in Sections IV.
2. The ordinance did not contain any official approval signatures and appeared to have not been reviewed, updated or approved within the past 7 years.
3. The ordinance did not specify that the collections account line item transferred into the victim's assistance program which is the "Miscellaneous Revenue" line item.

The auditor explained the current county ordinance would be required to be updated prior to the completion of the 90 Day Follow up audit and at that time the reimbursement calculation would be revised for the audit report.

During the 90 Day Follow up audit, Richland County Finance Director submitted a copy of the County Ordinance 032-14HR (adopted for Fiscal Year Beginning July 1, 2014 – June 30, 2015). It appeared the county corrected all noted concerns. Section 12 of the Richland County Ordinance 032-14HR stated the following:

Section 12: Richland County hereby enacts the implementation of an Administrative Service fee of up to \$ 15.00 per hour, to be collected by the Sheriff from all parties who request special duty services, and which are authorized by the Sheriff for the duration of fiscal year 2014-2015. Funds collected by the Sheriff that are derived from the up to \$ 15.00 per hour administrative fee for special duty services shall be deposited as follows: \$5 in the General Fund to cover administrative costs of operating the plan;

Recommendation B-3 Cont. \$5 into the General Fund to cover the rank structure increases for the Sheriff's Office (this will be incorporated as bonus payment and not add to the base salary of the employee); \$5 to deposited into the Victim Assistance program to cover additional program cost.

The auditor encouraged the Finance Director to ensure this ordinance is reviewed and updated as needed on an annual basis from this point forward to avoid any future conflicts and or concerns.

Recommendation B-3 Cont. COMPREHENSIVE ANNUAL FINANCIAL REPORT

CAFR REVIEW

Also, during the initial audit review of the Richland County Comprehensive Annual Financial Report's (CAFR) for FY09-13, the auditor found some discrepancies in the reporting procedures conducted by the finance department.

In the FY10 CAFR, the county reported "Charges for Services" revenue Schedule of Revenue, Expenditures and Changes in Fund Balance (Schedule B-4a). However, there is only "Transfer in from the General Fund" revenue on the fund allocated to victim rights section of the Schedule of Fines and Assessments (Schedule I-1) which did not include the "charges for services" revenue as reported on Schedule B-4a.

In the FY11 CAFR, there were no "Charges for Services" revenue reported on the Schedule of Revenue, Expenditures and Changes in Fund Balance (Schedule B-4a). Also, there was only a "Transfer in from the General Fund" reported on the fund allocated to the victim rights section of the Schedule of Fines and Assessments (Schedule I-1).

In the FY12 and FY13 CAFR, there were no "Charges for Services" revenue reported on the Schedule of Revenue, Expenditures and Changes in Fund Balance (Schedule B-5). However, the county started at this point reporting revenue transferring into the victim assistance account from two different revenue accounts. On the fund allocated to the victim rights section of the Schedule of Fines and Assessments (Schedule H-1), the county reported one of the revenue accounts as "Transfers in from General Fund" and the second revenue account was "Miscellaneous Revenue"

Recommendation B-3 Cont. In the initial audit, Miscellaneous Revenue was combined with the victim assistance funds because prior to and during the initial SOVA audit site visit, Neither the Finance Director nor the Compliance Manager disclosed the miscellaneous revenue account as a transfer from the General Fund to subsidize any shortfalls of the victim assistance funds. At that time, the Compliance Manager was asked multiple times to identify all General Fund transfers. The Miscellaneous Revenue was never identified or mentioned by any county officials until after the initial audit was issued on June 5, 2014.

The Richland County Comprehensive Annual Financial Reports identified a separate General Fund transfer for each year the revenue appeared to have been additional funding from another source. There appeared to be no way to determine where these funds originated from. However, the auditor was aware of the fact that the county had received some funds from other sources such as donations and grants. But, was not aware of these funds and where they were originated.

After the auditor explained the reporting concerns, the County Finance Director was asked to review the prior year CAFR's and develop a reporting standard that would be used annually to accurately capture fund transfer accounts. The County Finance Director submitted a draft copy of the Victims' Rights Special Revenue Fund Schedule of Revenue, Expenditures and Changes in Fund Balance and the Schedule of Fines and Assessments for the year ending June 30, 2014. As a best practice, the Finance Director made the decision to incorporate the sheriff's department administrative service fees into the total General Funds transferred on the fund allocated to the victim rights section of the Schedule of Fines and Assessments (Schedule H-1). Therefore, no longer will the county report the Sheriff's Administrative fee collected as charges for services or Miscellaneous Revenue.

The County Finance Director was further encouraged to review and monitor all Comprehensive Annual Financial Reports (CAFR) of Richland County prior to issuance to ensure the reporting procedures as outlined in this report are continually used as a standard to avoid any future misrepresentation fund allocations.

Recommendation B-3 Cont. **Reevaluation Reimbursement of the Victim Assistance Program Expenditures**

At the completion of the initial audit, SOVA reported the following reimbursement totals:

Total Reimbursement Overview

Total Reimbursement	\$1,775,120.96
Total General Fund Transfer Credit (County Supplemental)	(\$1,192,147.00)
Total General Fund Salary Credit:	(\$223,528.50)
Total Reimbursement Amount	<u>\$359,445.46</u>

During the 90 Day Follow up audit review, the auditor confirmed all of the concerns noted in the initial audit had been corrected. Also, it appeared Richland County General Fund transfer amount included both the General Fund transfer amount determined at the beginning of the year and one third of the Administrative Service fee collected throughout the current year as outlined in Section 12 of the Richland County Ordinance 032-14HR.

With the above corrections completed, the following reimbursement recalculation was determined as noted below in chart:

Re-evaluated Reimbursement Calculation		Initial Calculation
Total Estimated Reimbursement	\$1,775,120.96	\$1,775,120.96
Total General Fund Transfer Credit	\$(1,651,195.00)	\$(1,192,147.00)
Total General Fund Salary Credit:	\$(223,528.50)	\$(223,528.50)
Reimbursement	<u>\$(99,602.54)</u>	<u>\$359,445.46</u>

As outlined above, the county had an estimated reimbursement total of **\$ 1,775,120.96** and received a total credit of **\$1,874,723.50** (General Fund transfer, Administrative Service fees and Salary Credit combined).

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

C. Victim Assistance FFA Fund Program Requirements

Objective

Did the Solicitor's Office and Detention Center develop a process that allows victim service staff to track the type of services provided to crime victims? Also, was the current victim reporting system administrator (Spartan Database and Carolina Crisis System) contacted to determine if it is possible to incorporate a new system component that allows the county to develop and maintain reports on the types of victims assisted and services provided?

Conclusion

Yes, the Solicitor's Office and Detention Center did develop a process that allows them to track the types of services provided to crime victims. In addition, both departments have begun coordinating with the victim reporting system administrators (Spartan Database and Carolina Crisis System) to develop new system components that would allow detailed crime victim statistical reports on the types of crime victims assisted and crime victim services provided.

Background

Title 16; Section 3 ARTICLE 15; VICTIM AND WITNESS SERVICE.

South Carolina Victim Service Coordinating Council Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties Effective December / 2013

(www.sova.sc.gov)

Discussion

During the initial audit review, it appeared the Richland County Solicitor's Office and Detention Center were not tracking the types of services provided to crime victims. However, both departments were using automated victim tracking software (Spartan Database and Carolina Crisis System) to track the number of victims. The auditor requested that all victim services providers track both the number of victims receiving services and the types of services provided as a programmatic tool in validating all of the services provided to victims on a daily basis.

Discussion Cont.

Therefore, it was recommended that both departments meet with their respective technology service provider and establish a new computer component that provides statistical reports on the types of services provided.

Solicitor's Office Crime Victims' Statistical Reports

Recommendation C-1

As noted in the initial audit, the Solicitor's Office utilized the Spartan Database for tracking the number of crime victims receiving services. During the 90 Day Follow up review, SOVA received a Crime Statistics Report (technical assistance document available on SOVA website) for July 15, 2014 – October 15, 2014 showing the department provided services for **232** types of victimization and assisted to **423** types of victims.

Recommendation C-2

The Solicitor's Office stated in the pre-requested document review that the Information Technology and Data Entry Supervisor was continually working to implement additional components in the Spartan network to allow inquires such as: merge mailing documents (victim impact statements), court accompaniment, bond hearings, courtroom orientation, shelter referrals, medical appointments, meetings, parole hearings, trials and referrals to agencies for financial support. Furthermore, in an email submitted on October 17, 2014, an office designee would be meeting with Spartan Administration by December 15, 2014 for the purpose of receiving a price quote for implementing the types of services component within the current system. Also, the office grant department will apply for additional funding that may be used to offset or completely support these necessary changes and updates.

Detention Center Crime Victims' Statistical Reports

Recommendations C-3

As noted in the initial audit, the Richland County Detention Center utilized the Victim Assistance Management Software (Database) provided through Carolina Crisis Software (CCS),LLC for tracking the number of crime victims receiving services.

During the 90 Day Follow up review, SOVA received a Crime Statistics report showing the department had 1,109 crime victim related charges and provided court accompaniment, follow up with judges and rule to show cause for 1,491 victims.

Recommendations C-3 Cont. After review, the Detention Center’s Victim Assistance Department was contacted and follow up questions were asked by the auditor related the reports submitted. Because both charts reviewed did not clearly identify the number of crime victims assisted with each case, the auditor questioned whether the service provided tracked the number of cases or crime victims. Additional technical assistance was provided to the Detention Center’s Victim Advocate on the concerns noted above.

During the follow up phone conversation, the Detention Center Victim Advocate stated the only official victim statistics currently prepared by the department tracks the number of victims attending court. The SOVA auditor immediately provided an overview of the online of the Sample Crime Statistics Report (found on the SOVA Auditing webpage at www.sova.sc.gov). In addition to explaining the importance of maintaining detailed crime victim statistical reports as a tool to assist in showing the large volume of services provided. The Detention Center’s Victim Advocate Supervisor agreed the current reports did not adequately represent detailed statistical reports and the current data collection policies and procedures would need to be revised to allow the department to track additional victim statistical data to include but not limited to:

1. Crime Victim Transport Coordination
2. Crime Victim Calls Conducted
3. Crime Victim Compensation Applications
4. Crime Victim Referrals

At the conclusion of the call, the auditor again requested the victim advocates submit the Crime Victims’ Court Assisted Statistical Report for August 1, 2014 – September 30, 2014. Since there were no additional detailed crime victim reports tracked outside of the documentation previously submitted to the auditor. In addition, the victim advocate was asked to submit the written process developed that allows them to track the types of services provided to crime victims.

Before completing this report, the detention center submitted all of the requested documents. Per the documentation provided, it appears statistical information such as services provided to crime victims were being captured on the Richland County Detention Center’s Victim Notification form.

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

D. Victim Assistance Certification Requirements

Objective

Did all agencies within Richland County contact the OVSEC Office to ensure VSP certification concerns were addressed as well as ensure that all victim advocates and notifiers were current and remain compliant with OVSEC certification requirements as required by state law?

Conclusion

Yes, all victim services departments for Richland County has contacted the OVSEC Office to ensure VSP certification concerns are addressed as well as ensured that all currently employed victim advocates and notifiers are current and remain in compliance with the OVSEC certification requirements as required by State law.

Background

SC Code of Law Title 16, Chapter 3; Section 1620 (D) (1); Crime Victims' Ombudsman Office of the Governor

Office of Victim Services Education and Certification (OVSEC) Victim Service Providers and Notifiers/ Support Staff Annual Training Requirement Letter (www.sova.sc.gov)

Discussion

Recommendations D-1

During the initial audit, Richland County failed to ensure that all victim advocates remained in compliance with the state Victim Services Provider (VSP) certification requirements. The county employed 30 personnel positions at that time which were paid through multiple sources. However, regardless of the funding source used for the victim advocate positions according to the SC Code of Law Section 16-3-1620 (D)(1) victim advocates are required to receive continuing education hours annually. On July 29, 2013, the Crime Victims' Ombudsman Office released a notification letter to all victim services providers/notifiers in the State of South Carolina stating they can lose their certification due to not meeting the training requirements. Additional details can be found in the SOVA initial audit report issued July 2, 2014.

Recommendations D-1 Cont. At the conclusion of the initial audit review, it appeared that only 9 of the 30 identified victim services providers/notifiers positions were in compliant with the certification requirements.

As of December 9, 2014, the Richland county VSP certification status was as followed:

The Crime Victims' Ombudsman Office confirmed that all currently employed victim advocates/notifiers identified in the initial report were registered with the Office of Victim Services Education and Certification (OVSEC). Additionally, 24 of the 30 victim services provider's/notifier's positions reviewed in the initial report were compliant with the 2014 VSP certification requirements and 6 of the originally identified victim services providers/notifiers were no longer actively employed for the county.

Recommendation(s) and Comments

D-1

There were no further recommendations.

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

E. Technical Assistance**Documentation Provided**

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

1. Copy of the Legislative Proviso 117.55
2. Copy of the Legislative Proviso 97.9
3. Copy of a Sample Budget
4. Sample Staff Hired Report
5. Sample Time and Activity Report
6. Sample Expenditure Report
7. Victim Advocate Procedural Manual
8. Copy of 2013 Approved Guidelines
9. Crimes Victims Statistical Report
10. OVSEC Certification Letters
11. Technical Assistance At A Glance

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 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.”

The 90-day Follow-up review site visit was completed on October 10, 2014.

Were all errors completed and rectified by the 90 Day Follow-up review? YES, all recommendations were corrected.

Official Post-Audit Response

The County/City has 5 business days from the date listed on the front of this report to provide a written response to the SOVA Director:

**Larry Barker, Ph.D.
1205 Pendleton St., Room 401
Columbia, SC 29201**

At the end of the five day response period, this report and all post-audit responses (located in the Appendix) will become public information on the State Office of Victim Assistance (SOVA) website:

www.sova.sc.gov



State of South Carolina

Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

Programmatic Review Completed by:

Richelle A. Copeland 1/26/15
Richelle A. Copeland, CGAP, Sr. Auditor Date

Reviewed by:

Ethel Douglas Ford 1/26/15
Ethel Douglas Ford, CPI, Deputy Director Date

Larry Barker 1/26/15
Larry Barker, Ph.D., Director Date