



State of South Carolina Office of the Governor

NIKKI R. HALLEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

June 5, 2014

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 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 89.61, SOVA is now legislatively mandated to conduct programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

Once again enclosed is a copy of our audit results. Please be advised that all SOVA audits and follow-up reports are public information. You will have 5 business days from the completion date stated on the front of this report to provide me with a written response. At the end of 5 business days, this report will be posted on the SOVA website at www.sova.sc.gov 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: Sheriff Leon Lott
Daniel Driggers
T. Dwight Hanna

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

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

June 5, 2014

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

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Acronyms:

VAFFA – Victim Assistance Fines, Fees, and Assessment

SOVA – State Office of Victims Assistance

VSCC – Victim Services Coordinating Council

Introduction and Laws

PREFACE

This Programmatic Review and Financial Audit was initiated in response to the State Office of Victim Assistance's (SOVA) concerns regarding the Victim Assistance Fines, Fees and Assessment fund. On September 3, 2013, the Director of SOVA issued a letter to the County Administrator and the Sheriff informing them that SOVA will conduct a review and or audit of the Richland County Victim Assistance Program. The audit site visit was conducted on two separate dates; September 26, 2013 and October 8, 2013.

Governing Laws and Regulations *Proviso 89.61*

General Provision 89.61. (GP: Assessment Audit / Crime Victim Funds) Effective July 1, 2011

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

Proviso 89.61(cont)

Any local entity or non-profit organization ~~who~~ that receives funding from ~~victim assistance~~ revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the State Office of Victim Assistance within thirty days of the ~~budget being approved by the local~~ budget's approval by the governing entity body of the entity or non-profit organization. Failure to comply with this provision shall cause the State Office of Victim Assistance to initiate a programmatic review and a financial audit of the entity's or non-profit organization's expenditures of victim assistance funds. Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or non-profit organization on their website where it shall remain until such time as they are in compliance with the terms of this proviso. ~~In addition, any~~ Any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or non-profit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty ~~of~~ in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures ~~in a fiscal year.~~ This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within ~~ninety~~ thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.

**SC Code of Law
Title 14**

Courts – General Provisions

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

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

- **Sec. 14-1-207 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in magistrate's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in magistrate's court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.

- Sec. 14-1-208 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in municipal court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.

- **Sec. 14-1-211 Subsection A, B, & D:** A one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in the magistrate's and municipal court must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer.

**SC Code of Law
Title 14 (cont)**

- **(B)** Any funds retained by the county or city treasurer must be deposited into a separate account for the exclusive use for all activities related to those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts. These funds must be used for, but are not limited to, salaries, equipment that includes computer equipment and internet access, or other expenditures necessary for providing services to crime victims. All unused funds must be carried forward from year to year and used exclusively for the provision of services to the victims of crime.

All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years. **(D)** To ensure that surcharges imposed pursuant to this section are properly collected and remitted to the city or county treasurer, the annual independent external audit required to be performed for each municipality and each county must include a review of the accounting controls over the collection, reporting, and distribution of surcharges from the point of collection to the point of distribution and a supplementary schedule detailing all surcharges collected at the court level, and the amount remitted to the municipality or county.

The supplementary schedule must include the following elements:

- (a) All surcharges collected by the clerk of court for the general sessions, magistrates, or municipal court;
- (b) The amount of surcharges retained by the city or county treasurer pursuant to this section;
- (c) The amount of funds allocated to victim services by fund source; and
- (d) How those funds were expended, and any carry forward balances.

The supplementary schedule must be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor submitted documents.

Introduction and Legislative

AUDIT OBJECTIVES

The SC State Proviso 89.61 authorizes the State Office Victim Assistance 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 to ensure that crime victim funds are expended in accordance with the law.

Audit Objectives were;

- To determine if current victim advocate job descriptions were maintained and adhered to in accordance with state requirements.
 - To determine if the county maintained proper accountability of the ACT 141 retained FFA Funds.
 - To determine if services were provided to crime victims in accordance with state laws and regulations.
 - To determine if the county victim advocates were in compliance with obtaining their Victim Services Certification as required by state law.
 - To determine if Richland County was in compliance with the financial reporting of the funds as required by state law.
-

RESULTS IN BRIEF

Personnel Employment Requirements

Were all current victim advocate job descriptions maintained and adhered to in accordance with state requirements?

No, the current victim advocates' job descriptions were not adhered to in accordance with state requirements. During the audit, it appeared the county paid a number of victim advocate positions incorrectly. Upon reviewing the advocate job descriptions, the auditor noticed a number of positions paid out of the fund were unallowable. However, there were some positions that were considered allowable but could not be paid at a 100%. Therefore, SOVA identified those positions and provided extensive technical assistance and support to the county ensuring they took the necessary steps to correct and verify the allowable amounts to be paid as well as the allowable positions to receive funding.

Also, extensive technical assistance was provided to each individual agency to ensure all victim advocate job descriptions reflect the duties and responsibilities actually performed by the advocate and department.

As the audit was prepared, the Summary Court Notifiers were able to complete their 90 Days of Time and Activity sheets. Therefore, the allowable percentage to be paid towards the individual positions was determined by SOVA. However, it is still recommended the individual departments ensure all of the updated job descriptions are placed on file with the County Human Resource Office. All job descriptions are required to be updated on an as needed basis and on file with the human resource office.

Victim Assistance FFA
Fund Accountability

Did the County maintain proper accountability of the ACT 141 retained FFA Funds?

No, however; the county did have county wide procurement guidelines in place as it relates to items purchased over \$2,000. But, the county had not addressed the implications of not having clearly identified procedures for the request and approval of purchases from the VAFFA fund. The auditor noted throughout the county that there appeared to be a lack of oversight as it related to management and county level personnel reviewing the Approved Guidelines prior to approving expenditures.

Because the county has failed to have the appropriate process and procedures for checks and balances in place to avoid misuse of the victim assistance funds, the auditor has determined from the expenditure reports submitted that the county is responsible for reimbursing the VAFFA Fund \$359,445.46. It is noted by the auditor that the county has misused funds on both unallowable purchases and salaries.

Victim Assistance FFA
Program Requirements

Were services provided to crime victims in accordance with state laws and regulations?

Yes, services were provided to crime victims in accordance with state laws and regulations. Richland County has done an exceptional job ensuring county wide victim advocates have written policies and procedures in place to provide a large array of services to crime victims. They also have a variety of publication items available and maintained some type of crime statistical reports.

Certification Requirement Were the county victim advocates in compliance with obtaining the Victim Service Provider Certification as required by state law?

No, Richland County was not in compliance as it relates to obtaining their Victim Service Provider (VSP) Certification for the victim advocates as required by SC Code of Law, SECTION 16-3-1620(D)(1). The County was non-compliant because they failed to ensure all employed victim advocates were current with the OVSEC requirements. As a result, this means not all employed victim advocates completed the required 15 hours of Victim Service Basic Core training within 12 months after their hire date or did not receive 12 hours of continuing education training annually. Therefore, it is recommended the county contact OVSEC Office to ensure the VSP Certification concerns are addressed and satisfied. Also, all county victim advocates/notifiers from this point forward will individually follow up with OVSEC on a regular basis to ensure they are in compliance with certification requirements annually prior to December 31st per OVSEC memo (dated July 29, 2013). Documentation from the OVSEC office is required to be maintained on site.

Victim Witness FFA Fund Reporting Was Richland County in compliance with the financial reporting for the funds as required by state law?

Yes, SOVA reviewed legislative mandates that included a review of both SOVA budget submissions, annual financial audits, and the monthly remittance submission requirements. Also, it appears that Richland County has continued to maintain compliance as it relates to state funding reporting requirements.

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

A. Personnel Employment Requirements

Objective

Were all current Victim Advocate Job Descriptions maintained and adhered to in accordance with state requirement?

Conclusion

No, the current victim advocates' job descriptions were not adhered to in accordance with state requirements. During the audit, it appeared the county paid a number of victim advocate positions incorrectly. Upon reviewing the advocate job descriptions, the auditor noticed a number of positions paid out of the fund were unallowable. However, there were some positions that were considered allowable but could not be paid at a 100%. Therefore, SOVA identified those positions and provided extensive technical assistance and support to the county ensuring they took the necessary steps to correct and verify the allowable amounts to be paid as well as the allowable positions to receive funding. Also, extensive technical assistance was provided to each individual agency to ensure all victim advocate job descriptions reflect the duties and responsibilities actually performed by the advocate and department.

As the audit was prepared, the Summary Court Notifiers were able to complete their 90 Days of Time and Activity sheets. Therefore, the allowable percentage to be paid towards the individual positions was determined by SOVA. However, it is still recommended the individual departments ensure all of the updated job descriptions are placed on file with the County Human Resource Office. All job descriptions are required to be updated on an as needed basis and on file with the human resource office.

Background

SC Code of Law 14-1-206, 207, & 208 (FFA Collection)

SC Code of Law 16-3-1620 (Crime Victim Ombudsman)

SC Code of Law 16-3-1505 (Victim Advocate Intent)

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

Discussion

Budget Desk Audit

This audit was initiated because Richland County's Victim Assistance budget submitted to the State Office of Victim Assistance showed an excessively large amount of funds distributed to multiple agencies within the county.

During the initial budget desk audit, SOVA received documentation on November 20, 2012 showing the county had an average of 25 paid victim advocate positions. However, based on the requested information provided during this audit review process, it became apparent the county victim assistance programs actually consisted of 30 employees. These victim advocate positions are funded as follows:

- 20 victim advocates paid out of the Victim Assistance FFA Funds
- 5 victim advocates paid out of the General Fund
- 5 victim advocates paid by a Grant

Upon further review, this information showed the job titles for employees paid out of the Victim Assistance FFA Funds included:

- Advocates
- Coordinator(s)
- Data Control Specialist
- Criminal Investigation Division Unit Supervisor
- Shift Leaders
- Investigators
- Law Clerks

A review of all victim advocate job descriptions by the auditor indicated the victim advocate duties appeared to be generic. However, it was determined later to be incorrect based upon the audit site visit interviews with each agency. While conducting interviews, it was apparent the victim advocates in the different agencies performed a variety of duties based upon the individual victim's needs at the time of service. Therefore, it is recommended that the county is required to revise all victim advocate job descriptions to ensure they reflect the actual duties performed providing direct victim services by each victim assistance program. The job descriptions are required to be on file with the county human resource office and updated as needed.

Discussion Cont.

In addition, it is recommended that the county develop a job description for volunteer victim advocate positions as well since they too provide direct victim services to crime victims. Additionally, after the auditor reviewed the job descriptions, there appeared to be some employees paid out of the funds that were unallowable because they did not provide direct service to crime victims in the capacity of a victim advocate as required in SC Code of Law 14-1-206, 207, & 208. Also, based on job descriptions submitted by the county and site visit interviews with county personnel, the following employees did not spend 100% of their time providing direct services to crime victims. Therefore, these positions are questionable. Questionable job descriptions include:

- Summery Court Law Clerks
- Coordinators
- Data Control Specialist
- Criminal Investigation Division Unit Supervisor
- Shift Leaders
- Investigators

Below, you will find the noted concerns as it relates to the job descriptions per individual department.

Solicitor's Office

The Solicitor's Office has a total of 5 victim advocates. Out of the 5 victim advocates, 2 are full time positions paid through a grant and 3 are full time positions paid out of the Victim Assistance Fines, Fees and Assessment (VAFFA) funds.

Job Descriptions

The SOVA auditor reviewed the job descriptions on file with the county and it appeared all of the funded victim advocate positions were allowable. However, the advocates are required to contact the human resource office to ensure the job descriptions on file with the county are accurate in describing the actual work performed by the advocate in providing direct victim services on a daily basis. As noted during the audit interview, as the auditor reviewed current job descriptions on file with the human resource office, she found them to be inaccurate.

The solicitor's office personnel stated the current job descriptions were not tailored for the individual jobs. They were instead generalized job descriptions that represented the standard victim assistance advocate duties.

Discussion Cont.

When individual advocate job duties were reviewed with the solicitor's office personnel, it was apparent that the generalized job duties do not reflect the actual work performed by the advocates in the department. Therefore, it is recommended that the solicitor's office work with the county human resource office to update all job descriptions on file to represent the actual work performed.

Sheriff Department

Job Descriptions

The sheriff's department has 11 employed victim advocate positions paid out of the VAFFA funds. They were asked to submit copies of all job descriptions for review as well. The Richland County Sheriff's Department submitted the following job descriptions for position titles as outlined below during the audit interview:

- Unit Supervisor – Criminal Investigation Division Major Crimes (*w/ Time and Activity sheet percentage to be calculated for an allowable percentage*)
- Investigator (*Allowable duties as an advocate*)
- Shift Leader (*Not Allowable*)
- Deputy Sheriff (*Not Allowable*)
- Regional Manager (*Not Allowable*)
- Data Control Specialist Investigations/ Warrants (*Not Allowable*)

After reviewing the submitted job descriptions above during the site visit interview, SOVA explained to the sheriff's department officials that based upon the job descriptions reviewed and interviews conducted, there are only 6 positions that may be paid at a 100% and 1 position that will be required to complete 90 days' time and activity sheets to determine an allowable percentage provided to them by SOVA. An additional concern was that VAFFA funds were used to fund investigator positions. However, based on the job descriptions, SOVA determined they were actually victim advocates providing direct service to crime victims. Therefore, the job titles are required to be revised because the VAFFA funds can no longer be used to pay for investigators. According to the 2010 Approved Guidelines, it is no longer acceptable to pay for a position identified as an investigator and not a victim advocate providing direct services.

Detention Center

The Detention Center has a total of 5 victim advocate positions.

Discussion Cont.

Out of the 5 victim advocates, 3 are full time positions currently paid out of the VAFFA funds and 2 positions are currently paid out of the County's General Fund.

Job Descriptions

The auditor reviewed the job descriptions on file, and it appears all of them are currently funded victim advocate positions and are allowable. However, it is important they or their manager contact the human resource office to ensure the current job descriptions are on file with the county and accurately reflects the work performed providing direct victim services as victim advocates.

Court Administration

Court Administration has two Summery Court Law Clerks for the Preliminary Hearings Division and one Summery Court Law Clerk for the Centralized Criminal Domestic Violence Court Division.

Job Descriptions

Upon review of the job descriptions, it appears these positions would be considered Summary Court Notifiers. Although both victim advocates and notifiers are required to be Victim Services Provider (VSP) Certified, there are 3 generally recognizable differences between these job requirements. Those differences included but are not limited to the following:

Victim Advocates	Notifiers
All job duties involve providing direct services to crime victims.	Job duties include preparing court dockets, providing solicitor case updates, and monitoring for victim perpetrators.
Required to receive an initial 15 hours of Basic Core Certification training and 12 hours of Continued Professional Education Training Annually.	Required to only receive 2 hours of training Bi-annually.
Can be a first responder to a crime scene and transport victims to shelters and rape crisis centers. Attends court (general session and or summery court) with victim, provide courtroom orientation, provide crisis intervention and case management etc.	Generally works with victims involved with summery court cases and notify them of court date. They do not provide victim transportation to shelters, and respond to crime scenes.

Discussion Cont.

According to the Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties, the VAFFA funds can be used to pay personnel, salaries/ benefits, performing direct services to crime victims. These are victim advocates within law enforcement, solicitor offices and notifiers. However, if a person is not providing direct services to crime victims 100 % of the time, salaries cannot be paid at a rate of 100%. As outlined, notifiers do not require the same amount of training requirements because they are generally not performing 100% of their job duties on a daily basis providing direct services to crime victims. They also provide assistance to judges and clerks that are administrative and not related to victim advocacy.

During the audit interview with Richland County Court Administrator, the auditor immediately informed the county to stop all payments for these positions and have all notifiers start their notation and completion of time and activity sheets starting on October 1, 2013 through January 1, 2014. This was to compile information on providing direct victim services so SOVA could calculate an allowable percentage. In addition, it was explained that the county will be required to reimburse a portion of the notifiers' salaries paid between FY09-10 to FY13-14.

The auditor reviewed the first 30 days of time and activity sheets and found some notation that required the notifiers to amended. On December 30, 2013, SOVA received 90 days of amended time and activity sheets from the Summary Court Notifiers. Based on the review of these documents, the following percentages will be considered the allowable amounts to be paid towards the individual notifier's positions within Summary Court:

Court Administration's Notifiers' Allowable Percentages

Notifier/Law Clerk 1	22%
Notifier/Law Clerk 2	21%
Notifier/Law Clerk 3	8%

This means the county will be required to reimburse the Victim Assistance Fines, Fees, and Assessment funds for any expenses paid towards the positions over the allowable percentages as stated above for the time as noted from FY09-10 to FY13-14.

Discussion Cont.

Although, it appeared the county paid a number of victim advocate positions incorrectly, a number of positions were unallowable. However, there were some positions considered allowable but could not be paid at a 100%.

Through the course of this audit, SOVA identified and continued to work with the county in taking the necessary steps to correct and verify the allowable positions to receive funding and provided extensive technical assistance to ensure job descriptions were revised and on file with the county human resource office. Please note that through continued support provided by the auditor, the county has revised all of the allowable victim advocate job descriptions to reflect the duties performed providing direct victim services by the individual departments.

Although the time and activity sheets have been completed and a percentage provided, it is still recommended the individual department ensures that all of the updated job descriptions are placed on file in the County Human Resource Office and that they continue to be updated on a regular basis. Also, that the time and activity sheets are continued on an ongoing basis as long as those identified staff positions are paid out of the VAFFA funds.

(Please refer to Recommendation A-1)

Recommendation(s)
and Comments

A-1

It is recommended the individual departments ensure that all of the updated job descriptions are on file in the Richland County Human Resource Office and that each department review and update them on an as needed basis to accurately reflect direct services provided. Also, that SOVA is provided with updated copies of all job descriptions on file with the Richland County Human Resource Office during the 90 Day Follow up Audit.

A-2

It is recommended that all positions identified having to utilize the time and activity sheets continue preparing them as they have been instructed to do so on an ongoing basis as long as those identified positions are paid out of the fund. This requires daily documenting direct victim services. SOVA will request random copies during the 90 Day Follow up Audit and or also when budget submissions are due from the county.

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

B. Victim Assistance FFA Fund Accountability

Objective

Did the County maintain proper accountability of the ACT 141 retained FFA Funds?

Conclusion

No, however; the county did have county wide procurement guidelines in place as it relates to items purchased over \$2,000. But, the county had not addressed the implications of not having clearly identified procedures for the request and approval of purchases from the VAFFA fund. The auditor noted throughout the county that there appeared to be a lack of oversight as it related to management and county level personnel reviewing the Approved Guidelines prior to approving expenditures.

Because the county has failed to have the appropriate process and procedures for checks and balances in place to avoid misuse of the victim assistance funds, the auditor has determined from the expenditure reports submitted that the county is responsible for reimbursing the VAFFA Fund \$359,445.46. It is noted by the auditor that the county has misused funds on both unallowable purchases and salaries.

Background

SC Code of Law 14-1-207(D)

SC Code of Law 14-1-206 (B)

Discussion

The State of South Carolina has enacted legislation to assist municipalities and counties with guidance and oversight for proper accountability as it relates to collections and distributions of the Act 141 Victim Assistance Fines, Fees and Assessment funds. This legislation as outlined in the SC Code of Law Title 14 addresses the collection, retention, governing and reporting requirements.

**FY09-12 Richland
County Independent
Annual Financial Audit**

Excerpts from the SC Code of Law 14-1-206 (E) states *the annual independent external audit required to be performed for each county pursuant to Section 4-9-150 must include a review of the accounting controls over the collection, reporting, and distribution of fines and assessments from the point of collection to the point of distribution and a supplementary schedule detailing all fines and assessments*

Discussion Cont.

collected by the clerk of court for the court of general sessions, the amount remitted to the county treasurer, and the amount remitted to the State Treasurer”.

The auditor reviewed the VAFFA fund collections as reported for 5 years from FY08-09 – FY12-13 Financial Audits and as a result; the following is a summary of the information as reported by county officials.

The VAFFA fund had a carry forward balance of \$2,660 at the beginning of FY08-09. There was an ending balance of \$145,424 as of the year ending FY12-13. Between FY09-13, the county’s total revenue was \$2,797,543. From FY09-13, the total expenditures were \$3,846,926. In addition, because the county did not collect enough funds to cover the victim assistance expenditures, the county transferred \$1,192,147 from the General Fund to cover the cost of the program.

Departmental Procurement Policies and Procedure

Based on provisions as outlined in the SC Code of Law 14-1-207(D), SOVA and the VSCC are the governing groups for providing guidelines for statewide victim advocate programs as it relates to expenditures, oversight and accountability of the VAFFA fund for the State of South Carolina. During the interview and audit process, it became apparent the county has not addressed the implications of having clearly identified procedures for the request and approval of purchases from the VAFFA fund. The auditor noted throughout the county there appeared to be a lack of oversight as it relates to management and county level personnel reviewing the Approved Guidelines prior to approving expenditures.

The following as outlined are the VAFFA fund procurement procedures by department.

Solicitor’s Office

The Richland County Solicitor’s office was asked to explain in detail the process for requesting the VAFFA funds for purchases. According to the Assistant Solicitor, all purchases are conducted in accordance with County Procurement Ordinances No. 1825-89. It appears purchases and requests are made through the solicitor’s office manager. However, currently no one is designated to review the VSCC Approved Guidelines to ensure the funds are used only to purchase approved items.

Discussion Cont.

During the audit interview, SOVA explained to county officials that by not reviewing the approved guidelines prior to making program purchases put the county at risk for unallowable purchases. Therefore, it is recommended the solicitor's office develop written internal VAFFA expenditure policies that designate staff for final approval of requested expenditures. Also, that the designated staff be responsible for reviewing the Approved Guidelines to ensure expenditures are allowable and follow up with SOVA as needed. (See Recommendation B-1)

Detention Center

The Richland County's Detention Center was asked to explain in detail the process for requesting VAFFA funds for purchases as well. In reviewing the detention center's victim advocate procedural manual that had been developed and provided during the interview process, it appears the following procedures are in place for requesting purchases:

1. The victim advocate must research the item(s) to be purchased.
2. A memo is sent from the Victim Services Coordinator to the Director.
3. The memo is either approved or denied by the Director.
4. If approved, an order is placed by the Victim Advocate Coordinator.
5. Once received and verified by the Victim Advocate Coordinator, a receipt is provided to the detention center's accounting technician.
6. The accounting technician verifies the purchase(s) and places the invoices and receipts into the Richland County Integrated Financial and Administrative Solution (RCIFAS) Software.
7. Invoices and receipts are forwarded to the Director.
8. The Director will then sign off on it and return the receipt back to the RCIFAS.

According to the procedural manual, all revenue and expenditures are handled by the Richland County Finance/Fiscal Agent in accordance with the Richland County policy. Also, the accounting technician at the detention center under the direction of the facility's administrator, continually audits the fiscal matters of the detention center. Internal audits are conducted monthly by balancing every account.

Discussion Cont.

Finally, the only personnel authorized to disburse funds from any account at the detention center is the facility's Administrator and Assistant Facility Administrator. In their absence, a Captain is designated for disbursement of funds.

It appears the detention center has excellent process and procedures in place for ensuring there are checks and balances for receiving and disbursing funds. However, in the request to use Victim Assistance Fines, Fees, and Assessment funds for purchases, the procedural manual does not state what employees are responsible for reviewing. This is an important step in the process because the Approved Guidelines for expenditures of the fund is one of the main documents developed and disbursed to assist and aid the agency in their use of the funds to ensure proper accountability.

Therefore, it is recommended county officials revise the detention center's victim advocate procedural manual by including which employees will be responsible for reviewing the Approved Guidelines for expenditures to ensure all purchases are made in accordance with state law. Also, they will be required to note what other documents will be reviewed.

Court Administration

The court administration's office was asked to explain in detail their process for requesting the VAFFA funds for purchases. According to the Assistant Court Administrator, the only FFA funding currently requested is used to support 100% of the court notifiers' salaries. However, after further review, SOVA informed the Court Administrator that the court notifier's salaries could not be paid out of the victim assistance funds at 100% because they did not provide direct victim services daily on an ongoing basis but also provided other duties to support the court system.

As a result, the court notifiers are required to complete 90 days of time and activity sheets so SOVA can determine a correct percentage to be used. Based on a review of the completed time and activity sheets, it was determined by SOVA that the court notifier's salary percentages should have been as followed:

Court Administration’s Notifier Allowable Percentages

Court Administration	Allowable %
Notifiers 1	22%
Notifiers 2	21%
Notifiers 3	8%

In addition, the auditor explained the importance of developing a uniformed guide and instructs county officials on requesting the VAFFA. The auditor went on to explain once the county developed a uniformed guide and instructions on requesting VAFFA funds, they will need to ensure their office maintains and adheres to the policy and procedures should there be any future expenditure requests.

Sheriff’s Department

During the audit site visit interview, the sheriff’s department was asked to provide information to SOVA about the procedures in place for requesting purchases from the victim assistance funds as well. The victim advocate supervisor confirmed that the sheriff’s department currently utilized written instructions as outlined in the Richland County Purchase and Procurement Guidelines.

Therefore, following the interview, the sheriff’s department submitted a written sample of the Procedural Guidelines for Victim Assistance Funds. This guideline (Appendix A) included the following essential elements as discussed during the interview process:

1. Requirements for inclusion into the Victim Assistance Policy and Procedural Manual.
2. Provides a list of the required approved signatures.
3. Designates employee authorized to execute fund purchases.
4. Requires the approved guidelines to be an attachment to purchase requests.
5. Requires documentation to be maintained by multiple personnel.

Upon review of these procedures, it appears this document will allow the sheriff’s department to maintain an acceptable level of checks and balances that will assist in eliminating unallowable purchases in the future. However, the document submitted to SOVA was not dated.

Discussion Cont.

Therefore, it is unknown by auditor if this is considered current procedures. It is the auditor's recommendation that the Richland County Sheriff's Department establish written purchasing guidelines for victim assistance funds by indicating a current date on all documents submitted regarding procedures for the expenditures. Also, that they request an initial date on the document and ensure a copy of this document is attached to samples and are submitted and placed on file with the Richland County Administration. (See Recommendation B-2)

**Review of Victim Assistance
Program Expenditures**

Unallowable Purchases

The auditor reviewed all of Richland County's expenditure receipts and compared them to the Approved Guidelines as established according to Proviso 89.61 by the Victim Services Coordinating Council (VSCC). While reviewing the countywide expenditure reports for FY09-13, SOVA determined the county spent a total of **\$25,993** in the following unallowable expenditures as outlined in the chart below:

Overview of County's Unallowable Purchases

PAWN SHOPS	\$ 7,342.25
ONLINE PURCHASES (to include but not limited to Amazon, Under Arm, etc.)	\$ 6,828.46
VICTIM LOANS	\$ 2,093.85
GAMESTOP	\$ 697.80
UNIFORMS	\$ 9,030.64
FY 09-13 Total Unallowable Expenditures	<u>\$ 25,993.00</u>

Employee Salary

In addition to the above unallowable expenditures, SOVA conducted a review of all employees classified and identified as a part of the countywide victim assistance program. Upon the initial review of the countywide employed positions, it appeared the county paid salaries for 29 victim advocates. The county officials informed SOVA that 10 advocate positions were funded from other sources such as Richland County's General Fund or grant funding and 19 advocate positions paid out of the Act 141 Victim Assistance Fines, Fees, and Assessment funds.

Discussion Cont.

After a review of all victim advocate job descriptions, SOVA found that 7 of the salaries paid out of the VAFFA funds appeared to be unallowable positions. Those positions were as of January 2010:

- Data Control Specialist,
- Data Control Specialist 2,
- Unit Supervisor – CID,
- Deputy Sheriff,
- Shift Leader 1,
- Shift Leader 2,
- Manager of Region

Based upon the auditor's review, it appeared the Shift Leader and Unit Supervisor were investigator positions that were allowed prior to 2010; however, these positions were no longer allowable out of the fund after the 2010 Approved Guideline Revisions.

In addition, SOVA also found the county paid for 3 Summary Court Notifier positions at 100%. It was explained to county personnel that notifier positions cannot be funded out of the Victim Assistance Fines, Fees, and Assessment funds at 100% because they are not providing direct service to crime victims 100% of their time. Therefore, the county was informed that they must discontinue all future payments towards these positions until the notifiers complete 90 Days of Time and Activity (T&A) sheets and submitted them to SOVA for review and percentage calculations. County officials were also informed at the site visit that they would be responsible for reimbursing the fund for any unallowable salary expenses paid towards these positions above the percentage determined by SOVA after the T&A review and calculation process.

Upon receipt of this audit report, the county is authorized to resume paying these positions as of the date of issuance noted on the front of this report based on the allowable percentages as determined by SOVA as outlined in detail below. On December 30, 2013, county officials submitted 90 Days of T&A sheets for review. It was determined by SOVA that the Notifier percentages are Notifier 1 at 22%, Notifier 2 at 21%, and Notifier 3 at 8%.

Discussion Cont.

Based on salary information received from county officials, this means the county will be responsible for reimbursing the Act 141 VAFFA fund \$394,398.05 for unallowable salaries paid towards the 3 Summary Court Notifier positions in the Court Administration's Office between FY09-13.

**Court Administration Total Unallowable
Percentage of Salaries**

Court Administration	5 yr. Salary	Allowable %	Reimbursement Amount
Notifiers 1	\$ 173,505.15	22%	\$ 135,334.02
Notifiers 2	\$ 171,812.55	21%	\$ 135,731.91
Notifiers 3	\$ 134,056.65	8%	\$ 123,332.12
			\$ 394,398.05

Additionally, the total unallowable amount for salaries paid out of the VAFFA funds towards positions within the sheriff's department from FY09-FY13 are as outlined below:

Sheriff's Department's Total Unallowable Salaries

Sheriff's Department	5 yr. Total Reimbursement Amount
7 Unallowable Salaries	\$1,354,729.91

Upon review of all unallowable salary expenditures between FY09-13, SOVA determined the county spent a total of **\$1,749,127.96** in unallowable salaries paid within the sheriff's department and county administration's office.

While reviewing the victim advocate job descriptions as discussed earlier in this report, SOVA found that the county paid for a number of the allowable victim advocate salaries out of the Richland County's General Fund. Therefore, during the site visit, county officials were informed that SOVA will apply a credit towards the reimbursement amounts for the total amount of unallowable salaries paid out of General Fund between FY09-13. At the completion of the full salary review, it appears the county spent a total of \$233,528.50 out of the General Fund towards allowable victim advocate positions.

Discussion Cont.

Additionally, in an effort to acknowledge that the county did have other positions eligible for ACT 141 funding, SOVA has given the county credit for other allowable salary expenses paid out of the General Fund between FY09-13.

Please see chart below documenting credit amounts:

County Allowable Salary Credits

<u>Department Location</u>	<u>Credit Amount</u>	<u>Employment Timeframe</u>
Detention Center	\$5,958.33	5 months
Detention Center	\$4,766.67	4 months
Sheriff's Dept.	\$76,888.50	5 Yrs.
Sheriff's Dept.	\$67,957.50	5 Yrs.
Sheriff's Dept.	<u>\$67,957.50</u>	5 Yrs.
	<u>\$223,528.50</u>	

This means the county receives a credit for 5 allowable victim advocate's salaries in the amount of **\$223,528.50**.

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:	<u>(\$223,528.50)</u>
Total Reimbursement Amount	<u>\$359,445.46</u>

Upon reviewing the advocate positions paid out of the General Fund, it appears the county spent a total of **\$1,749,120.96** in unallowable expenditures and salaries between FY09-13. However, the county supplemented the program through the Richland County's General Funds and will receive credit as outline above. Therefore, the total reimbursement amount is **\$359,445.46**.

(Please refer to Recommendation B-3)

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

C. Victim Assistance FFA Program Requirements**Objective**

Were services provided to crime victims in accordance with state laws and regulation?

Conclusion

Yes, services were provided to crime victims in accordance with state laws and regulations. Richland County has done an exceptional job ensuring county wide victim advocates have written policies and procedures in place to provide a large array of services to crime victims. They also have a variety of publication items available and maintained some type of crime statistical reports.

Background

SC Code of Law, SECTION 16-3-1505

Discussion

In an effort to evaluate the victim assistance program, SOVA conducted individual interviews with representatives from each victim advocate department.

Department Policies and Procedures

It was apparent that from the site visit conducted that policies and procedures were not accurate in reflecting departmental updates in services provided to crime victims. Therefore; during the audit interviews, the auditor provided extensive technical assistance to each department and immediately recommended each department revise their operational policies and procedures in an effort to ensure updated policies and procedures reflect the actual services provided. Also, they were advised to put policies and procedures in written format and distribute to all necessary parties. In addition, each department was provided with a copy of the SOVA Sample Victim Advocate Procedural Manual Outline as a technical assistance tool in assisting in the recommended changes.

While the audit report was being prepared, each department revised and updated the previously submitted policies and procedures. They are required to keep these policies and procedures on file and in written format and updated as warranted.

Department Publications and Documentation

Each of the county-wide victim advocate programs submitted information and documentation related to the individual departmental publications and documents provided to crime victims. Based on a review of the documentation submitted, the individual victim services departments are commended on the array of publications and documents provided to crime victims. Based on the information submitted, it appears the county has done an excellent job with ensuring that crime victims are aware of their rights and services available. It is noted the county provides publication items that targets a multitude of concerns to include but not limited to victims' rights, criminal domestic violence, same sex interpersonal violence, sexual assault and court proceedings, etc. Also, crime victims are provided with the required Victim Impact Statements to be completed by the victim for court proceedings. A variety of victim notification letters are provided by each department in an effort to ensure victims are kept informed of their rights, services offered, case status updates and contact information for victim advocates.

Crime Victims Statistical Reports

The crime statistical report is used to track all services provided to crime victims. This information is used to provide the agency with an overview of the type of crime, and the type of services provided through the departmental victim advocate units. While conducting the audit interviews, each department was asked to submit documentation and to explain their individual processes currently in place for tracking the services provided to crime victims. However, SOVA determined the county had no uniformed way of maintaining crime statistical data. Therefore, each agency was asked to explain their process as outlined below.

Solicitor's Office Crime Victims' Statistical Report

When asked to submit statistical documentation showing the total number of crime victims and types of services provided, the Assistant Solicitor stated the current system for tracking victim support services is provided by the Spartan Prosecution Case Management Solutions (PCMS) Database. However, after reviewing the tracking information and documentation currently in place, SOVA found that the Spartan Database PCMS does not provide information on the type of services provided to crime victims.

Discussion Cont.

Therefore, SOVA recommends the solicitor's office establish a process that allows them to track the type of services provided to crime victims for 90 days to be submitted to SOVA during the 90 Day Follow up audit. In addition, it is recommended the solicitor's office contact the Spartan Database Administrator to determine if it is possible to incorporate a new system component that would allow the county to develop and maintain reports on this information in the future. (See recommendation C-1, C-2)

Detention Center Crime Victims' Statistical Report

The detention center currently uses the Carolina Crisis System for tracking the total number of victim services provided by categories; however, again the system does not provide the type of services provided to victims of crime. However, while writing this report, the county submitted the case count by type of victimization which showed the detention center processed an estimated total of 9,700 criminal cases in FY 12-13. Out of the total number of cases, there were an estimated 4,700 criminal offenses that potentially included victims that would have required services provided by the victim advocate program. However, the county was unable to provide any information on services provided because the current system could not capture this data. Therefore, SOVA recommends the detention center develop a process to track the type of services provided to crime victims for 90 days and submit to SOVA during the 90 Day Follow up audit. It is also recommended that Richland County Detention Center contact Carolina Crisis System Administrator and coordinate developing a new system component that would allow the county to capture information on the type of services provided to crime victims in the future.

(See Recommendations C-3, C-4)

Court Administration Crime Victims' Statistical Report

During the audit process, the Court of Administration's office was able to submit proper documentation confirming they do have a system in place for tracking the number of victims receiving services and types of services provided to crime victims on a daily basis by the court notifiers. During the audit review, documentation was submitted showing the statistics for victims that received services in FY11-12 and FY12-13. For both fiscal years there were a total of 11,173 preliminary cases scheduled and 8,570 cases disposed of.

Sheriff's Department Crime Victims Statistical Reporting

During the audit site visit interviews, the Sheriff's Department Victim Assistance Administration stated crime victim statistics are submitted to the Victim Advocate Supervisor on a monthly basis showing the following information:

- Number of cases assigned to individual advocates
- Services provided to crime victims
- Participation in community activities
- Deployed serviceman activities
- Chaplain activities

SOVA Reviewed copies of the crime statistical reports provided and informed the sheriff's department that if a victim advocate's salary is paid 100% out of the Victim Assistance FFA funds, this person cannot participate in conducting prevention work or other duties not considered direct service to crime victims. This information and technical assistance was provided due to the auditor noticing the victim advocates were tracking unallowable community services, duties, and activities such as teaching self-defense classes and providing service activities for agency's deployed servicemen.

Following the interview, the sheriff's department submitted crime statistical reports for Calendar Year (CY) 2011 and Calendar Year (CY) 2012. The information captured related to the total number of cases reviewed, types of victims, and what services were provided during the above timeframe. There were a total of 2,885 victims assisted and 10,857 cases such as domestic violence, simple assault, rape, homicide, and etc. Based on the information reviewed by the auditor, it appears the Richland County Sheriff's Department has procedures in place for tracking the victim services provided to crime victims and are ensuring this information is reported on a regular basis.

**Recommendation(s)
and Comments**

C-1

It is recommended the Solicitor's Office develop a process that will allow them to track the type of services provided to crime victims. This will be required for the 90 Day Follow up audit and it will be reviewed by SOVA.

Recommendations Cont.

- C-2** It is recommended the Richland County Solicitor's Office contact the Spartan Database Administrator 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 serviced and serviced provided.
- C-3** It is recommended the Richland County Detention Center develop a process to track the type of services provided to crime victims for the 90 Day Follow up audit and it will be reviewed by SOVA.
- C-4** It is recommended the Richland County Detention Center contact the Carolina Crisis System Administrator and coordinate in developing a new system component that allows the county to capture information on the type of services provided to crime victims.

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

D. Victim Assistance Certification Requirement**Objective**

Were the county victim advocates in compliance with obtaining the Victim Service Providers' Certifications as required by state law?

Conclusion

No, Richland County was not in compliance as it relates to obtaining their Victim Service Provider (VSP) Certification for the victim advocates as required by SC Code of Law, SECTION 16-3-1620(D)(1). The County was non-compliant because they failed to ensure all employed victim advocates were current with the OVSEC requirements. As a result, this means not all employed victim advocates completed the required 15 hours of Victim Service Basic Core training within 12 months after their hire date or did not receive 12 hours of continuing education training annually. Therefore, it is recommended the county contact OVSEC Office to ensure the VSP Certification concerns are addressed and satisfied. Also, all county victim advocates/notifiers from this point forward will individually follow up with OVSEC on a regular basis to ensure they are in compliance with certification requirements annually prior to December 31st per OVSEC memo (dated July 29, 2013). Documentation from the OVSEC office is required to be maintained on site.

Background

SC Code of Laws Section 1-14-207 (B)(E)
SC Code of Law, SECTION 16-3-1620(D)(1)
Proviso 89.61
SC Code of Law, Section 16-3-1400

Discussion**Certification Requirements****Crime Victims'****Ombudsman Office Notice**

Excerpts from the July 29, 2013 the Crime Victims' Ombudsman Office notification letter sent to all victim service providers/notifiers in the State of South Carolina, as of January 1, 2014 advocate and notifiers must complete the required training to maintain their certification.
(See Appendix B)

Discussion Cont.

Victim advocates are required to complete the 15 hours of Basic Core training within 12 months of their initial hire date or complete 12 hours of victim assistance training annually to maintain their certification per OVSEC. Notifier's are required to complete 2 hours of mandated training annually.

If the Victim Service Provider (VSP)/Notifier does not complete the required annual training by January 1, 2014, the following will occur:

- The VSP's/Notifier's Certification will expire and be considered suspended.
- The VSP will be required to complete the 15 hour Basic Core requirements before the end of the year in order to lift the suspension and return the VSP's status back to active. Notifier must obtain the required 2 hour training.
- The name of the VSP/Notifier and the VSP's/Notifier's agency will be published on a non-compliance list. This list will be posted to the OVSEC and VSCC website.

Also, a list of the victim service providers who have not complied with the certification requirements will be submitted to the State Office of Victim Assistance's Auditing Department. If funds are used for the VSP salary and or the VSP program, the agency will be required by the auditing department to discontinue usage of those funds until the VSP has complied with the certification requirements.

However, in a follow up letter issued from that Crime Victims Ombudsman's Office on October 7, 2013, the Victim Service Coordinating Council has decided as a best practice to revise the notifier's mandatory training from every year to every 2 years starting January 1, 2015.

(See Appendix C)

In completing the victim advocate certification review for Richland County, SOVA consulted with the OVSEC office. The OVSEC Office was asked to provide a list of the most current updated certification hours for the Richland County victim advocates to ensure advocates and notifiers are up to date as required by state law and regulations.

Discussion Cont.

On November 22, 2013, OVSEC submitted documentation showing the following for the 19 victim advocates:

- 9 victim advocates were current with the required initial (15 Basic Core hours) and (12 hours annually) continuing education certification requirements.
- 8 victim advocates were not current with certification requirements. Out of the 8 not current with certification, 4 victim advocates did not complete the Basic Core Certification, 3 did not complete the annual continuing education hours and 1 victim advocate was hired within the past 12 months.
- 2 victim advocates were not registered with the OVSEC office at the time of the audit.

The chart below outlines the departments not in complainant with the VSP certification requirements per departmental employed victim advocate positions. The auditor determined that only 1 of the 6 non-complainant victim advocates was hired within 12 months of this audit. Therefore, the new advocate within the detention center still has time remaining to complete the Basis Core Certification requirement. However, they are non-complainant with state laws because they are not registered with OVSEC and have not obtained a valid VSP certification number.

Departmental VSP Non-Compliant Act 141 Employees

<u>Department</u>	<u>Notes:</u>	<u>Hired in 2013</u>
Solicitor's Office	Basic VSP (required to complete core hours)	No
Solicitor's Office	Basic VSP (required to complete core hours)	No
Detention Center	Not Registered with OVSEC	No
Detention Center	Not Registered with OVSEC	Yes (6/13)
Sheriff's Department	Basic VSP (required to complete core hours)	No
Sheriff's Department	Basic VSP (required to complete core hours)	No

Discussion Cont.

Solicitor's Office
VSP Certifications

Departmental Certification Review

According to OVSEC, it appeared 2 of the 3 victim advocates currently paid out of the Victim Assistance FFA Funds had the required number of annual victim service provider certification hours but failed to complete the 15 hour Basic Core Certification as of December 31, 2014. However, Prior to the completion of this audit report, the county solicitor's office submitted documentation received from the OVSEC Office stating that all of the solicitor's office victim advocates had completed the required Basic Core Certification hours needed to maintain their current VSP certification. Please note that all training updates into the system are ongoing and subject to change daily based on the work performance of the OVSEC personnel.

Sheriff's Department
VSP Certifications

Out of the 11 employed positions paid out of the VAFFA Fund, the following information was reported as it relates to VSP Certification:

- There were 6 positions that were unallowable and could not be paid out of the Victim Assistance fund. There were 5 out of the 6 positions that were not compliant and did not have their VSP Certification hours and or required Basic Core Certification hours.
- Out of the 5 allowable positions, according to the OVSEC Office (as of December 2013), 3 positions were current and compliant with receiving the required 12 hours of continuing education and 2 of the victim advocates were not in compliance with the 12 hours continuing education requirements.

Therefore, as of January 1, 2014, 8 of the 11 employed positions paid out of the VAFFA Fund were not compliant and at risk of losing their Victim Service Provider certification. As stated above, OVSEC explained the repercussions for VSP certification non-compliance as it relates to using Victim Assistance Fines, Fees, and Assessment (VAFFA) funds for the victim advocate's salary and or the VSP program. In addition, Per S.C. Code of Law Section 16-3-1620 (D)(1), the Victim Advocate employed must be registered with and certified by OVSEC prior to receiving authorization from SOVA to resume paying any funds towards their position and or program.

Discussion Cont.

Therefore, it is recommended that the sheriff's department contact the OVSEC office for information on all victim advocate certifications that are allowed to be paid out of the victim fund per this audit. In addition, should any of the advocate positions lose their certification, they then are required to attend the Victim Services Basic Core Training and become recertified prior to the SOVA 90 Day Follow up.

Detentions Center
VSP Certifications

According to the site visit and audit documents, 2 of the 5 detention center victim advocates are currently paid out of the General Fund and the other 3 advocates are paid out of the Victim Assistance FFA funds. All 5 of the victim advocates are providing direct service to crime victims 100% of the time.

However, it appeared that as of December 31, 2013, the OVSEC Office stated the following about the 5 individual victim advocate certifications at the Detention Center:

VAFFA advocate (1) - was hired in the past 12 months, is registered with the OVSEC office and has completed the required certification training.

VAFFA advocate (2) - was hired in the past 12 months and is not registered with the OVSEC office; therefore, no VSP certification information was available at the time of this audit.

VAFFA advocate (3) - was hired over 12 months ago and was not registered with the OVSEC Office, therefore no VSP certification information was available at the time of this audit.

General Fund advocates - was registered with the OVSEC Office; however, no VSP certification information was available at the time of this audit.

Therefore SOVA recommends the Richland County's Detention Center contact the OVSEC Office to ensure VSP certification concerns stated above are addressed, as well as ensure that all victim advocates are current and remain in compliance with Victim Service Provider certification requirements as required by state law.
(See Recommendation D-1)

Discussion Cont.
Court Administration's
Office VSP Certifications

As stated earlier, notifiers are only required to receive 2 hours of VSP certification training every 2 years. However, when SOVA inquired about the VSP certification status from the OVSEC Office, the following was reported as of December 2013:

- There were 2 of the 3 notifiers that were easily identified and are current as it relates to the VSP certification requirement.
- The other notifier could not be identified accurately by the OVSEC Office because the notifiers name had change. However, after a second request this person was identified. But according to the OVSEC office, there were no records of completing the required notifiers training in 2013.

However, while preparing this audit report, the Court Administration's Office was notified about the OVSEC concerns encountered as it relates to verifying the notifiers certification. The Court Administrator was advised to inform the notifiers to contact the OVSEC Office due to the name in the OVSEC database system not being updated. If the name is not changed to accurately represent the notifier, it could potentially affect the accuracy of the notifier's certification. On March 19, 2014, the Court Administrator informed the auditor that OVSEC was contacted and the unidentified notifier's information was now current and updated

Based upon on the audit research above, Richland County has been noted as being non-compliant with SC Code of Law, SECTION 16-3-1620(D)(1) at the time of this review because they failed to ensure that all employed victim advocates were current with the state's certification and continuing education requirements.

Recommendation(s)
and Comments

D-1

It is recommended that all agencies within Richland County contact the OVSEC Office to ensure VSP certification concerns stated above are addressed as well as ensure that all 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

E. Victim Witness FFA Fund Reporting**Objective**

Was Richland County in compliance with the financial reporting for the funds as required by state laws?

Conclusion

Yes, SOVA reviewed legislative mandates that included a review of both SOVA budget submissions, annual financial audits, and the monthly remittance submission requirements. And, it appears that Richland County has continued to maintain compliance as it relates to state funding reporting requirements.

Background

SC Code of Laws Section 1-14-207 (B)(E)

Magistrate's Court Financial Accounting Order issued as of March 2007

Proviso 89.61

State Treasurer's Office website at (<http://www.treasurer.sc.gov/government/delinquent-audit-list-for-counties/>)

Discussion

Richland County is responsible for ensuring they remain compliant with all state regulations as it relates to the proper accountability of the county funds. Required legislative financial reporting requirements include but are not limited to the following legislative policies:

SC Code of Laws Section 1-14-207 (B)(E)

Magistrates Court Financial Accounting Order issued as of March 2007

Proviso 89.61

Monthly Revenue Remittance Report Submissions to the State Treasurer's Office

The auditor reviewed 12 months of revenue remittance forms submitted from Richland County to the State Treasurer's Office beginning August 2012 thru July 2013. The SC Code of Law Section 1-14-207 states that funds are to be remitted to the State Treasurer's Office by the 15th of each month and in reviewing the date recorded at the top of each monthly report, it appears all of the monthly remittance forms were submitted on or before the 15th of the month.

Discussion Cont.

In addition, the Richland County Treasurer's Office was asked to explain the controls in place to ensure the reporting information was accurate. The Treasurer's Office explained the following steps:

1. All reports and checks are received by the Accounts Receivable Supervisor and money is posted to the general ledger.
2. Copies of all reports and checks are given to the Accountant II, who then keys the information into a combined reporting spreadsheet.
3. The entry tab sheet and Magistrate's Long Form tab are then printed and given to the supervisor to review and correct (if needed).
4. The Entry Sheet and the Magistrate Long Form tab are returned back to the Accountant II, who then goes to the State Treasurer's Office website. Once at the website, the Accountant II pulls the county remittance form and keys the information from the Magistrate's Long Form Spreadsheet.
5. When completed, the SC State Treasurer's Revenue Remittance Form is printed and either emailed or faxed.

When asked if these procedures were in a written format, the Treasurer's office stated "yes". On October 4, 2013, SOVA received a copy of the Magistrate's written policy and procedures outlining all of the above procedures.

SOVA Budget Submissions

A review of the FY09 – FY13 SOVA Budget Desk Audit of files for Richland County indicates the county has submitted annual budgets as required by Proviso 89.61. However, there were concerns noted in the file and technical assistance provided annually to correct noticeable errors during this timeframe without conducting an onsite audit. The errors noted on the victim assistance budgets included but were not limited to cost allocation, uniforms, and miscellaneous expenditures. The county did address and correct a number of errors noted in prior years reviews. However, it appears that there are other recommendations that were not addressed as outlined in this audit. For example: on October 28, 2013 SOVA recommended to county officials that they pay all full time Court Administration positions out of the county's general fund.

Discussion Cont.

But, during the audit site visit it appeared the county still funded the Court Administration's positions out of the victim assistance fund. Richland County was advised on October 8, 2013 to immediately discontinue any future payments for these positions until the notifiers completed 90 Days of time and activity sheets. Again, SOVA reiterated to officials, the county could no longer pay for these positions out of this fund at 100% since they do not perform daily 100% of direct victim services. Until a victim service percentage is calculated funds towards these salaries must be discontinued until the issuance of this audit report.

Victim Assistance
Financial Audit Reporting

During the audit documentation review process, SOVA reviewed the county's compliance in submitting the annual financial audits as required pursuant to SC Code of Law, Section 4-9-150 and found them to be in compliance. In addition, the county is required to have a Supplemental Schedule of Fines, Fees, and Assessments included in the annual audits. Richland County was asked to submit copies of the FY09 – FY13 Annual Independent Financial Audits for review to ensure state laws were adhered to. Upon review, it appears the county has continued to be in compliance with ensuring the financial audit is completed each year as the law requires and that it includes the Supplemental Schedule of Fines, Fees, and Assessments.

In addition, background research was conducted by reviewing the State Treasurer's Office website Delinquent Audit List for Counties to ensure they are in compliant with the reporting requirements. As a result of the website review, it was confirmed that as of January 17, 2014 that Richland County was current and not delinquent in submitting the Annual Financial Audit to the State Treasurer's Office.

Recommendation(s)
and Comments

E-1

There are no further 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 89.61
2. Copy of a Sample Budget
3. Sample Staff Hired Report
4. Sample Time and Activity Report
5. Sample Expenditure Report
6. Copy of 2010 Approved Guidelines
7. Auditing Toolkit (2nd addition)
8. Victim Advocate Job Descriptions
9. VA Policies and Procedural Manuel
10. Technical Assistance and Support

Other Matters

There are no other matters.

Corrective Action

Proviso 89.61 states:

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

Richland County was informed at the site visit conclusion that there appeared to have been some errors as noted in this report. The findings were reviewed with county officials and they were advised that further review by management would be warranted.

The State Office of Victim Assistance completed the site visit on October 8, 2013 and the final report was issued on June 6, 2014.

In September 2014, the State Office of Victim Assistance will schedule to meet with applicable departments in Richland County for the 90 Day Follow-up Audit to address all errors found and noted in this report.

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

Appendix(s)

Appendix A – Sheriff’s Department Purchasing Guidelines for Victim Assistance Funds

Appendix B – OVSEC Victim Service Provider & Notifier Certification Notices

Appendix C – Notifier Certification Changes

APPENDIX A

Sheriff's Department Purchasing Guidelines for Victim Assistance Funds

**Sheriff Department
Purchasing Guidelines for Victim Assistance Funds**

Procedure:

The purchasing and procurement procedures for utilization of Victim Assistance Funds are set forth in accordance with the established policies of the Richland County Sheriff's Department. These guidelines will be included in the Victim Assistance Policy and Procedure Manual.

The purchasing process is initiated with The Richland County Sheriff's Department Purchase Request Form (attached). The approval process requires signatures from the Captain of Victim Assistance, Deputy Chief/Investigations, and Deputy Chief/Administration.

Purchases will then be made by the Accounts Payable Specialist in the manner specified in the Richland County Sheriff's Department Policy and Procedures Guidelines, Procedure 404 (attached).

The list of suggested acceptable expenditures approved by the South Carolina Victim Service Coordinating Council is provided as an attachment but is not limited to the items suggested therein.

Documentation of all purchase requests and invoices will be maintained by the Accounts Payable Specialist and the Richland County Finance Department and will be provided upon request.

These guidelines are established this ___ day of _____, 2013 and will remain in effect until further notice.

APPENDIX B

OVSEC Victim Service Provider & Notifier Certification Notices



State of South Carolina Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

July 29, 2013

Dear Victim Service Provider,

As you know, in the State of South Carolina, if you were employed prior to January 1, 2009 or have already completed the Basic 15 hour Core Requirement, you are required to complete **12 hours** of victim assistance training **annually** to maintain your certification as a Victim Service Provider (VSP). In order to ensure that this requirement is being met, the Office of Victim Services Education and Certification (OVSEC) is going to implement the following policy as it relates to certification compliance.

Beginning on January 1, 2014, for each victim service provider that has not completed the required 12 hours of annual training by December 31, 2013, the following will occur:

- The VSP's certification will expire and be suspended.
- The VSP will have to complete the **basic 15 hour core** requirement **BEFORE** the end of the year in order to lift the suspension and return the VSP's status back to active. (You can view the core requirements at <http://www.oecpp.sc.gov/ovsec/basic.html>)
- The name of the VSP and the VSP's agency will be published on a non-compliance list. This list will be posted to the OVSEC website (<http://www.oecpp.sc.gov/ovsec/>) and the Victim Service Coordinating Council's (VSCC) website (www.oecpp.sc.gov/vscc).

Finally, a list of the Victim Service Providers who have not complied with the certification requirements will be submitted to the State Office of Victim Assistance's Auditing Department by February 28, 2014. If funds are used for the VSP salary and or the VSP program, the agency will be required by the Auditing Department to discontinue usage of those funds until the VSP has complied with certification. Pursuant to proviso

89.61, the State Office of Victim Assistance is authorized to conduct audits and programmatic reviews on any entity or non-profit organization who receives crime victim assistance fines, fees and assessment funds that have been generated through court. Per S.C. Code Section 16-3-1620(D)(1), the VSP employed in any of these organizations must be registered with and certified by OVSEC.

If you have any questions about this policy, please do not hesitate to contact Leslie Sims at (803)734-0925 or lsims@oepp.sc.gov or myself at (803)734-5228 or dcurtis@oepp.sc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Debbie Depra Curtis", with a long horizontal line extending to the right.

Debbie Depra Curtis
Crime Victims' Ombudsman



State of South Carolina Office of the Governor

NICKI R. HALFY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

July 29, 2013

Dear Notifier,

As you know, in the State of South Carolina, you are required to complete **2 hours** of mandated training **annually** to maintain your certification as a Notifier. In order to ensure that this requirement is being met, the Office of Victim Services Education and Certification (OVSEC) is going to implement the following policy as it relates to certification compliance.

Beginning on January 1, 2014, for each Notifier that has not completed the required 2 hours of annual training by December 31, 2013, the following will occur:

- The Notifier's certification will expire and be suspended until that Notifier obtains the required 2 hour training.
- The name of the Notifier and the Notifier's agency will be published on a non-compliance list. This list will be posted to the OVSEC website (<http://www.oepp.sc.gov/ovsec/>) and the Victim Service Coordinating Council's (VSCC) website (www.oepp.sc.gov/vscc).

Since Notifiers are considered a subset of Victim Service Providers, a list of the Notifiers who have not complied with the certification requirements will be submitted to the State Office of Victim Assistance's Auditing Department by February 28, 2014. If funds are used for the Notifier's salary and/or trainings, the agency will be required by the Auditing Department to discontinue usage of those funds until the Notifier has complied with certification. Pursuant to proviso 89.61, the State Office of Victim Assistance is authorized to conduct audits and programmatic reviews on any entity or non-profit organization who receives crime victim assistance fines, fees and assessment funds that have been generated through court. Per S.C. Code Section 16-3-1620(D)(1), the VSP/Notifier employed in any of these organizations must be registered with and certified by OVSEC.

If you have any questions about this policy, please do not hesitate to contact Leslie Sims at (803)734-0925 or lsims@oepp.sc.gov or myself at (803)734-5228 or decurtis@oepp.sc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Debbie Depra Curtis", written over a circular stamp or seal.

Debbie Depra Curtis
Crime Victims' Ombudsman

Appendix C

Notifier Certification Changes



State of South Carolina
Office of the Governor

NIKKI R. HALEY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

October 7, 2013

Dear Notifier,

On July 11, 2013, the Victim Service Coordinating Council met to discuss the annual requirement of your 2 hour mandatory training on the Victims' Bill of Rights and the Victim and Witness service statutes. As a result of this meeting, the Council decided to change the annual requirement to every two years.

This change will take effect January 1, 2014. Please note: *You are still required to obtain the 2 hour training this year, but due to this new policy you will not be required to have this training again until 2015.*

If you have any questions about this policy, please do not hesitate to contact Leslie Sims at (803)734-0925 or lsims@ocpp.sc.gov or myself at (803)734-5228 or deurtis@oepp.sc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Debbie Depra Curtis", with a long horizontal line extending to the right.

Debbie Depra Curtis
Crime Victims' Ombudsman

OFFICE OF THE CRIME VICTIMS' OMBUDSMAN
OFFICE OF VICTIM SERVICES EDUCATION AND CERTIFICATION
1205 PENDLETON STREET
COLUMBIA, SOUTH CAROLINA 29201
TELEPHONE: (803) 734-0357 | FAX: (803) 734-1428
EMAIL: OVSEC@OEPPSC.GOV
WEBSITE: WWW.OEPPSC.GOV/OVSEC



State of South Carolina
Office of the Governor

NIKKI R. HALFY
GOVERNOR

OFFICE OF EXECUTIVE
POLICY AND PROGRAMS

Programmatic Review Completed by:

Richelle A. Copeland 6/5/14
Richelle A. Copeland, Sr. Auditor Date

Reviewed by:

Ethel Douglas Ford 6/5/14
Ethel Douglas Ford, CPM Deputy Director Date

Larry Barker 6/5/14
Larry Barker, Ph.D. Director Date