



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

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May 25, 2016

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

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

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# Introduction and Laws

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## PREFACE

This programmatic review and financial audit was initiated in response to a complaint letter sent to the State Office of Victim Assistance (SOVA) with concerns about unauthorized expenditures of the Victim Assistance Funds in Colleton County. On July 23, 2015, the Director of SOVA issued a letter to the Colleton County Administrative Office and the sheriff's department to inform them of the Colleton County's Victim Assistance Fund audit. The audit was conducted on September, 17, 2015.

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### *Governing Laws and Regulations* *Proviso 117.51*

General Provision 117.51. (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 117.51 (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.

*SC Code of Law  
Title 14*

Courts – General Provisions

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

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

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

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

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

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

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

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

The supplementary schedule must include the following elements:

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

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

## AUDIT OBJECTIVES

The SC State Legislative Proviso 117.51 mandates the State Office Victim Assistance to conduct programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

### **Audit Objectives were;**

- To determine if the Colleton County Victim Assistance program was administered in accordance with State laws and regulation.
  - To determine if the Victim Assistance Fines, Fees and Assessment funds were reported and retained in accordance with State laws and regulation.
  - To determine if the Victim Assistance Fines, Fees and Assessment funds were expended in accordance with State laws and regulation.
  - To determine if the Victim Assistance Contracts were adhered to in accordance with the State Office of Victim Assistance policies and procedures.
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## RESULTS IN BRIEF

### *Victim Assistance (VA) Program*

Was the Colleton County's Victim Assistance program administered in accordance with state laws and regulation?

No, the Colleton County Victim Assistance program was not administered in accordance with state laws and regulation. The auditor determined during the audit that the sheriff's department failed to provide Victim Impact Statements to all victims. Also, the auditor found that the victim advocate's phone number was not distributed to victims as required. In addition, the victim advocate's job description was not current and did not outline all of the direct services provided to crime victims.

*Results in Brief Cont.*

*Victim Assistance (VA)  
Reporting Records*

Were the Victim Assistance Fines, Fees and Assessment funds reported and retained in accordance with State laws and regulation?

No, funds were not reported and retained in accordance with State laws and regulation. The auditor determined that 15 of the 60 months of Revenue Remittance forms submitted to the State Treasurer's Office were not submitted before the 15th day of the following month as required by SC Code of Law 14-1-206/207(B). In addition, it appears the County Sheriff was not aware of the current victim assistance fund account balance. There were also additional concerns noted in this report with the Colleton County Financial Audit Schedule of Court Fines, Fees, and Assessments for FY11-FY15. It appears the county collected Victim Assistance Fines, Fees and Assessments in FY12; however, the funds were not retained in the account until FY13 and FY14. But, from the auditor's review of the documents, it appears the error was corrected. However, this is noted as an unethical practice because SC Code of Law 14-1-206/207 states that retained funds are to be deposited in the account by the 15th of the following month. Also, these are restricted funds to be used only for the purpose of developing and sustaining the victim assistance program. There were no additional concerns with this issue because the county corrected the error. It appears as though this may have been an isolated incident.

*Victim Assistance (VA)  
Expenditure Reports*

Were Victim Assistance Fines, Fees and Assessment funds was expended in accordance with State laws and regulation?

No, the Victim Assistance Fines, Fees, and Assessment funds were not expended in accordance with State laws and regulation. The auditor has noted that the county did have purchasing policies in place; however, it appears they require updating to identify who is administratively responsible for reviewing the approved guidelines prior to the final approval for all purchases. But, it appears the county did make an attempt to correct identified unallowable expenditures prior to the scope of this audit. However, there were other unallowable purchases from the fund that the SOVA Auditor was required to address.

*Results in Brief Cont.*

*Victim Assistance (VA)  
Fund Distribution*

Were Victim Assistance Contracts adhered to in accordance with the State Office of Victim Assistance policies and procedures?

No, victim assistance contracts were not adhered to in accordance with the State Office of Victim Assistance policies and procedures. However, Colleton County was in compliance with the development of a victim service contract with the Town of Edisto Beach. Also, procedures for collecting and tracking funds received from the town appeared to be in order. However, the town failed to ensure requirements as outlined in the current signed contract were adhered to due to the county's failure to revise the victim advocate's job description to include direct services offered to victims in the town. The auditor found during the audit that the victim advocate was not regularly visiting the town, and did not prepare monthly, quarterly, or year-end victim statistical reports to be submitted to the town as a result of the contract.

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

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### **A. Victim Assistance (VA) Program**

#### **Objective**

Was the Colleton County Victim Assistance program administered in accordance with State laws and regulation?

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#### **Conclusion**

No, the Colleton County Victim Assistance program was not administered in accordance with state laws and regulation. The auditor determined during the audit that the sheriff's department failed to provide Victim Impact Statements to all victims. Also, the auditor found that the victim advocate's phone number was not distributed to victims as required. In addition, the victim advocate's job description was not current and did not outline all of the direct services provided to crime victims.

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#### **Background**

SC Code of Laws 16-3-1620 (D) (1), Crime Victims' Ombudsman of the Office of the Governor; Office of Victim Services Education and Certification

Colleton County Victim Advocate Procedural Manual

Colleton County Sheriff's Office Policy Manual #1.11 dated April 2006.

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#### **Discussion**

This audit was initiated due to multiple concerns with the Victim Assistance Fines, Fees and Assessment Fund and victim service program. Therefore, after requesting multiple documents from the county it was determined that an audit site visit was appropriate. An audit site visit and interview was conducted on September 17, 2015. The SOVA Auditor conducted an extensive review of the following victim assistance information as it relates to the victim assistance programmatic review:

1. Agency website and publication review
2. Written policies and procedures
3. Job description
4. Certification and training
5. Statistical reports

## Website & Publications Review

The auditor reviewed the Colleton County's website which is [www.colletoncounty.org](http://www.colletoncounty.org) and sheriff's department's website which is [www.colletoncountysheriff.com](http://www.colletoncountysheriff.com) was conducted on September 23, 2015 to determine what available information was offered and provided for victims of crime.

Although both websites offered the victim advocate's office phone number, there was no additional information noted regarding the number. However, with an exception for a response to a question, "*What kind of assistance is available to me as a victim of a violent crime?*", found in the frequently asked question section of the Colleton County Sheriff's Office page on the website. Please note, the following answer was provided: "*The Sheriff's Office has a Victim/Witness Advocate and it is their responsibility to assist victims of violent crimes. Whether it is advice or guidance during the investigation of the case or to keep victims informed of case progress, court appearances and procedures, defendants jail status, etc., the Victim's Advocate will assist victims and witnesses. The Victim's Advocate also assists victims of domestic violence with Orders of Protection if necessary. Call our Victim's Advocate at (843) 549-2211 ext. 2055 for a full description of services available through the Victim's Advocate's Office.*"

Also, the victim advocate had a brochure to provide to victims with the office number but it did not have the advocate's cell phone number which is paid out of the victim fund. The concern noted by the auditor is if the advocate is not available, in an emergency, what alternative number would be available. If the victim advocate is in possession of a cell phone purchased out of the victim assistance funds, that phone number is required to be made available and provided to victims through all publication items to include but not limited to the agency's website, brochures etc. It is recommended therefore, that the county sheriff's office update all publication items and any media related material so that the victim advocate's cell phone number is available to crime victims and any alternative number for the sheriff's office if applicable. (See recommendation A-1)

## Victim Assistance Policies and Procedures

Prior to the audit site visit, the auditor received a copy of the sheriff's office victim assistance program policy and procedure 1.11 which outlined the overall responsibility of the victim services program and services to be provided to victims of crime. Upon review, it appeared this document was copied from the Colleton County Sheriff's Office Policy Manual and was last revised in April 2006.

## Victim Assistance Policies and Procedures Cont.

However, this policy provided a very broad overview of the sheriff's department services provided but no specific instructions on how the services will be provided. In addition to submitting the sheriff's office policy and procedures, it was noted the victim advocate had developed a Victim Advocate Procedural Manual. This was encouraged by SOVA which provides guidance on best practices in setting up a victim assistance program.

The Colleton County Victim Advocate used the sample procedural manual as a technical assistance document located on the SOVA website at [www.sova.sc.gov](http://www.sova.sc.gov). This document was developed by SOVA and it assists victim advocates with organizing, developing and implementing their individual programs. This also includes providing direct services to crime victims as required by law. Therefore, it is essential that the counties and municipalities ensure policies and procedures are in a written format. This helps ensure services are provided and are consistent regardless of personnel changes. The development of a victim advocate procedural manual serves as a guide for the advocate also in understanding his or her role and responsibilities and helps organize the program and services.

## Job Description, Certification and Training

The SOVA auditor requested a copy of the current victim advocate's job description for review. Upon review of the job description submitted by the sheriff's administrative assistance, the document showed it was last updated in March 2013. In addition, it lacked key victim advocate duties such as attending court, assistance in completing the compensation application, providing the victim impact statements and offering crisis intervention etc. However, after further review of the document, the auditor discovered there was a different job description inserted in the Colleton County Victim Advocate Procedural Manual. Upon review of the job description in the procedural manual, the auditor noticed that all recommended job duties missing from the job description submitted by the administrative assistant and on file with the county was actually included in the manual.

During the audit site visit interviews conducted on September 17, 2015, the victim advocate was asked to revise the current job description on file with the county and to incorporate the job duties outlined in the procedural manual job description. On October 1, 2015, the victim advocate submitted a draft of the updated job description; however, upon review there were still revisions warranted.

Job Description,  
Certification and  
Training Cont.

Therefore, the victim advocate was contacted prior to the completion of this report and advised to make the recommended revision prior to the SOVA 90 Day Follow up review. The victim advocate is required to submit the updated job description to the SOVA Auditor for review to ensure all of the revisions are completed. Once all of the revisions are completed, the new job description is required to be placed on file officially in the Colleton County Human Resource (HR) Office and the HR Director is required to submit a copy of the updated job description to SOVA with the HR Director's initial and date filed as confirmation.

(See recommendation A-2)

A review of the victim advocate's certification and training showed the victim advocate received the required Victim Service Provider (VSP) Certification in March 2014 and is current on the required hours of annual training. While conducting the audit, the auditor provided technical assistance to ensure the advocate understood at least 12 hours of training is required annually to maintain certification.

Statistical Report

The crime statistical report is used to keep track of all services provided to crime victims. This report provides an overview of the type of crime, number of victims and the services provided to crime victims. Statistical reports were requested by the auditor multiple times during the course of the audit on the following dates:

- 8/11/15 – Emailed pre-requested audit document list to the sheriff's administrative assistant.
- 9/2/15 – Follow up email request sent to the sheriff's administrative assistant for missing pre-requested documents.
- 9/17/15 – Follow up request during audit site visit interview with the sheriff's victim advocate, victim assistance supervisor, sheriff's administrative assistance and sheriff.
- 9/23/15 – Follow up email request to sheriff's victim advocate, victim assistance supervisor, sheriff's administrative assistance, financial controller, and chief financial officer.

Throughout the audit process, the auditor provided individual technical assistance to the above county personnel and explained why the requested information was vital to the audit. However, upon completion of the audit process and the issuing of this report, the auditor has yet to receive any victim statistical reports as requested above.

Statistical Report Cont.

Therefore, it is recommended the County Victim Advocate prepare and submit Victim Statistical Reports from January 1, 2015 – May 1, 2016 to SOVA prior to or during the 90 Day Follow up audit. If this report is not provided during or prior to the 90 Day follow up audit, the county will be considered non-compliant and penalized according to proviso 117.51. (See recommendation A-3)

Service Review

During the audit process, the auditor reviewed the victim advocate's job description on file with the county and the Victim Advocate Procedural Manual (discussed in detail above) to determine if it accurately outlined the services provided by the victim advocate. Upon review of the job description on file, it was apparent the victim advocate was not providing all of the services as outlined in the current job description on file. In fact, the advocate provided additional services not included.

One of the duties not provided by the victim advocate but listed on the job description was assisting victims with Victim Impact Statements. Victim Impact Statements are important because it provides information about the crime from the victim's point of view regarding the impact of the crime. In addition, if the victim is unable to attend court, this document would be available for submission to the judge on behalf of the victim. The auditor asked the victim advocate why wasn't this service provided? The advocate stated she was not assisting crime victims in completing this form for victims attending General Sessions Court. The advocate was sure victims were being assisted by the Court Based Advocates. However, the auditor explained that it is also recommended that Law Enforcement Victim Advocates (LEVA) assist and provide all crime victims with this document in municipal and or magistrate court because they are the first contact for crime victims. It was noted, there are a number of crime victim's cases that are not escalated to General Sessions. However, they have the same right for their information to be submitted to the judge.

At the conclusion of the site visit interview, the victim advocate and advocate supervisor was advised to immediately incorporate assisting all crime victims with completing Victim Impact Statements at the lower level court. Therefore, it was recommended that from this point forward the Victim Impact Statements are filled out by the advocate and made available to all crime victims they assist in which the case will be in Magistrate court. Copies are to be submitted during the SOVA 90 Day Follow up audit. (See recommendation A-4)

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

- A-1** It is recommended the county sheriff's department update all publication and media documents to ensure that the victim advocate's cell phone number is available to crime victims on all publications, documents, forms, etc.
- A-2** It is recommended the victim advocate submit the updated job description to the SOVA Auditor for review to ensure all of the revisions are incorporated and tasks are noted as previously discussed. Once all of the revisions are completed, the new job description will be required to officially be placed on file to in the Colleton County Human Resource (HR) Office. The HR Director is required to submit a copy of the updated job description to SOVA with initials and date to confirm its validity by the 90 Day Follow-up audit.
- A-3** It is recommended that the victim advocate prepare and submit victim statistical reports from January 1, 2015 – May 1, 2016 to SOVA prior to or during the 90 Day Follow-up audit.
- A-4** It is recommended Victim Impact Statements with assistance from the advocate is made available to crime victims they provide direct victim services to in which the case could be assigned in Magistrate Court. Also, the advocate is required to submit a copy of the newly develop sheriff's office Victim Impact Statements prior to or during the SOVA 90 Day Follow-up audit.

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

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**B. Victim Assistance (VA) Reporting Records****Objective**

Were Victim Assistance Fines, Fees and Assessment Funds reported and retained in accordance with State laws and regulation?

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**Conclusion**

No, funds were not reported and retained in accordance with State laws and regulation. The auditor determined that 15 of the 60 months of Revenue Remittance forms submitted to the State Treasurer's Office were not submitted before the 15th day of the following month as required by SC Code of Law 14-1-206/207(B). In addition, it appears the County Sheriff was not aware of the current victim assistance fund account balance. There were also additional concerns noted in this report with the Colleton County Financial Audit Schedule of Court Fines, Fees, and Assessments for FY11-FY15. It appears the county collected Victim Assistance Fines, Fees and Assessments in FY12; however, the funds were not retained in the account until FY13 and FY14. But, from the auditor's review of the documents, it appears the error was corrected. However, this is noted as an unethical practice because SC Code of Law 14-1-206/207 states that retained funds are to be deposited in the account by the 15th of the following month. Also, these are restricted funds to be used only for the purpose of developing and sustaining the victim assistance program. There were no additional concerns with this issue because the county corrected the error. It appears as though this may have been an isolated incident.

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**Background**

SC Code of Law 14-1-206/207(B)

Colleton County Annual Financial Audit Reports (FY11 – FY15)

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**Discussion**

Prior to the audit site visit, Colleton County was asked to submit the following documentation for review:

- Colleton County Annual Audit Supplemental Schedules for FY11– FY15.
- All State Treasurer's Revenue Remittance forms and State Treasurer's Office receipts for submitted funds from FY10 – FY15.

*Discussion cont.*

- All Victim Assistance bank statements for FY10 – FY15.

While reviewing the Victim Assistance (Act 141) revenue documentation requested, the auditor was able to confirm the county was actually collecting, distributing and reporting Victim Assistance Fines, Fees and Assessment (VAFFA) funds on a monthly basis in accordance with State law. In addition, the county was in compliance with ensuring the funds were recorded separately from the General Funds. However, 15 of the 60 months of Revenue Remittance forms submitted to the State Treasurer's Office were submitted after the 15th of the month which is not in compliance as required by SC Code of Law 14-1-207(B). It is recommended the County Administrator ensure all monthly revenue remittance to the State Treasurer's Office is submitted on a monthly basis by the 15th day of each month. (See recommendation B-1)

However, there were multiple other financial reporting concerns addressed with the County Finance Officer, Treasurer, and Sheriff to include but was not limited to:

1. Ensuring the sheriff is aware of the total available amount of retained Victim Assistance funds.
2. Ensuring the county continue their victim service contract with the Town of Edisto Beach which included the town transferring all collected monthly Victim Assistance Fines, Fees, and Assessment funds to the county; however, it is noted the county was not reporting the funds collected from the town separately in the financial statement. This is not considered a best practice.
3. Discussing the fact that June 30, 2014 Victim Assistance account balance reported by the County Treasurer appeared to be \$3,547.88 less than what was reported on the Colleton County Annual Financial Audit Schedule of County Fines, Assessments and Surcharges.

During the site visit interview, the Colleton County Sheriff was asked if he knew the current Victim Assistance account balance. He stated he was not aware of the current account balance. However, he confirmed the information was readily available, if requested. The auditor provided technical assistance to the sheriff on the importance of receiving monthly account balance updates.

*Discussion cont.*

One of the reasons he should be aware of the monthly balance is because these are restricted funds. By having current account information on the fund available, the sheriff's office would be capable of strengthening the Colleton County Victim Assistance program to ensure all victims of crime for the county are aware of the various resources, services and support that his victim service program provides.

In addition, technical assistance was also provided to the County Treasurer and Chief Finance Officer regarding the importance of ensuring the county sheriff receives updated Victim Assistance account balance on a monthly basis. The County Treasurer and Chief Finance Officer stated this would not be a problem and the process would take effect immediately. The auditor recommended to the County Treasurer, Chief Finance Officer and Sheriff that they be required to collaborate and ensure written procedures are in place for submitting a monthly victim assistance account balance to the sheriff's department. The auditor will request written procedures and at least 6 months of reporting documentation during the 90 Day Follow-up audit.

(See Recommendation B-2)

#### Contract Revenue Reporting Procedures

During the audit review, the auditor confirmed Colleton County and the Town of Edisto Beach had a victim service contract. According to the contract, the Town of Edisto Beach agreed to transfer all Victim Assistance Fines, Fees, and Assessment (VAFFA) funds collected to the county. Per the County Accounting Policy and Procedure General Overview, "county departments receiving money are responsible for turning funds over to the Treasurer's Office on the County Cash Receipt's Transmittal Forms in accordance with the County Budget Ordinance". The County Finance Officer, Treasurer and Sheriff were questioned about the collection and recording of VAFFA funds received from the Town of Edisto Beach.

The Chief Financial Officer was unaware of the monthly VAFFA funds being remitted from the Town of Edisto Beach. The Chief Financial Officer stated that only one account is currently being utilized for expenditures; however, he was unsure of how those funds were collected. The auditor explained the process to the Chief Financial Officer and recommended the county designate an account for recording all funds received from the Town of Edisto Beach.

*Contract Revenue Reporting  
Procedures cont.*

At the conclusion of the site visit interview, the auditor recommended the Chief Financial Officer work with the Comptroller to immediately ensure a revenue account is created for tracking all funds collected from the Town of Edisto Beach. Upon the auditor's return to the office, the Comptroller sent an email to the auditor stating the county had created a separate revenue account for the Edisto Beach Victim Assistance funds. The Victim Assistance Revenue account was active and has been in use since August 2005. But, expenditure reporting purposes for Colleton County and the Town of Edisto Beach Victim Assistance Fines, Fees, and Assessment funds collected were combined and reported to the County Finance Department under one expense account.

The sheriff stated he was aware of the contract and confirmed the town was submitting monthly remittance checks to the sheriff's office, which were then transmitted to the County Treasurer's Office. Copies of all checks and transmittal forms were provided to the auditor from the Sheriff's Administrative Assistant for VAFFA funds received from the Town for FY11 thru FY15.

Also, the County Treasurer confirmed that a portion of the total funds deposited into the Colleton County Victim Assistance account on a monthly basis were received from the Town of Edisto Beach. Prior to completing the audit site visit, the County Treasurer submitted a letter to the auditor outlining the fiscal year total amounts received from the Town of Edisto Beach from FY11 thru FY15 (September 17, 2015). The auditor conducted a comparison of the total amounts received per the copied checks submitted by the sheriff's office and the total fiscal year amounts reported by the County Treasurer. As a result, it appears the county has accurately maintained separate accountability of the funds collected from the Town of Edisto Beach on a monthly basis but did not appear to do so from the initial information reviewed.

**Total Revenue Reporting  
Victim Assistance Funds**

The funds for Colleton County's Victim Assistance program has in the past few years been collected and retained to sustain the current program while at a rate of carrying forward funds annually. After conducting a full review of all financial documents requested above, the following information has been confirmed and verified:

According to the Colleton County Financial Audit Schedule of Court Fines, Fees, and Assessments for FY11-FY15, it appears the county retained \$381,581.00 in victim assistance funds.

*Total Revenue Reporting  
cont.*

However; in reviewing the annual schedule, the auditor noted irregularities in reporting for FY12. It appears the county reported retaining \$16,000 in the victim assistance funds in FY12; however, the FY12 Supplemental Schedule stated the fund would be posted in FY13. In reviewing the schedule, it appears the funds were collected but not retained as required by SC Laws. According to the SC Code of Laws 14-1-206/207, "Counties are to remit revenue to the retained funds on a monthly basis by the 15th day of each month and make reports on a form and in a manner prescribed by the State Treasurer."

The county was instructed to discontinue this type of practice in the future because the victim assistance funds are restricted funds and are not to be used for any other purpose other than for the development and sustainability of the victim assistance program providing direct services to crime victims. It is unethical for a county or municipality to collect funds and not retain, disburse and or utilize as required by State law. However, there were no further recommendations as it relates to the collection of funds because it appears the county remitted additional \$13,684 in FY13, \$6,213 in FY14 and \$1,924 in FY15 over the total retained funds reported for each year. By doing this, the Victim Assistance account shortfall created in FY12 was corrected by FY14.

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**Recommendation(s)  
and Comments**

**B-1**

**It is recommended Colleton County Treasurer develop a written plan of action to ensure all monthly revenue remittance to the State Treasurer's Office to ensure funds are submitted on a monthly basis by the 15<sup>th</sup> day of each month. The auditor will request and review this document during the 90 Day Follow-up audit.**

**B-2**

**It is recommended Colleton County Treasurer, Chief Finance Officer and Sheriff collaborate and ensure written procedures are in place for submitting monthly Victim Assistance fund account balance to the sheriff's department. The auditor will request and review written procedure and at least 6 months of reporting documentation during the 90 Day Follow-up audit.**

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

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**C. Victim Assistance (VA) Expenditure Reports****Objective**

Were Victim Assistance Fines, Fees and Assessment Funds expended in accordance with State laws and regulation?

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**Conclusion**

No, the Victim Assistance Fines, Fees, and Assessment funds were not expended in accordance with State laws and regulation. The auditor has noted that the county did have purchasing policies in place; however, it appears they require updating to identify who is administratively responsible for reviewing the approved guidelines prior to the final approval for all purchases. But, it appears the county did make an attempt to correct identified unallowable expenditures prior to the scope of this audit. However, there were other unallowable purchases from the fund that the SOVA Auditor was required to address.

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**Background**

Colleton County Accounting policy and procedures general overview (effective 7/1/15)

Colleton County Victim Advocate's Procedural Manual

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**Discussion**

This SOVA audit was initiated due to programmatic and financial concerns with the Victim Assistance program; therefore, the scope of the audit included a review of all expenditures from FY11 to FY15. The audit site visit was conducted on September 17, 2015 and the interviews were with the County Sheriff, Chief Financial Officer, Treasurer, Controller, Victim Advocate, Victim Advocate Supervisor, Sheriff's Department Administrative Assistant and County Administrator.

Prior to the site visit, the SOVA auditor requested the following FY11 - FY15 documentation as related to the Victim Assistance fund expenditures for review:

1. Victim Advocate Expenditure Reports
2. Annual Audit Supplemental Schedule
3. All submitted State Treasurer's Revenue Remittance forms
4. Written expenditure request policies and procedures for the Victim Assistance fund

## Written Policies and Procedures

Prior to the audit site visit, the auditor requested a copy of the Victim Assistance (ACT 141) fund expenditure request procedures. According to the Colleton County Accounting Policies and Procedures General Overview (effective 7/1/15) received from the Finance Director, it appears county department heads and elected officials are responsible for informing the Finance Department annually or as needed of the staff authorized to purchase goods on behalf of their departments and staff authorized to sign approvals on behalf of the department. However, it did not outline specific steps on departmental procedures or documentation. In addition, it states the position of Purchasing Manager is the primary responsible party for monitoring compliance with the Colleton County Purchasing Ordinance, issuing purchase orders, monitoring contracts and preparing bid packages in conjunction with county departments.

The Sheriff's Department Victim Advocate's Procedural Manual submitted for review by the Sheriff's Administrative Assistant outlines the following steps for requesting (ACT 141) funds:

1. Prepare written letter outlining your reason(s) or contact administrative assistant for meeting for making the request for funds.
2. Do your research and have some knowledge as to the estimated cost for the item(s) being requested and attach to your request.
3. The chain of command for funding request is the Sheriff's Administrative Assistant, Deputy Chief, Sheriff, and then forward to the Colleton County Finance Office.
4. Make a copy of the request and keep a copy on file.
5. Develop an organized filing system to maintain all requests.

It is recommended this procedure is required to be revised because it does not outline who is responsible for comparing all expenditures to the approved guidelines to ensure all expenditures are allowable. Also, it is recommended that all purchase requests be submitted in writing to ensure proper documentation is maintained.  
(See recommendation C-1)

## Budget Review

After review of the Victim Assistance fund budgets submitted to SOVA for FY11 thru FY15, the auditor noticed several areas of concern over the past few years which included the following;

1. Both State and Police Retirement contributions were paid out of the victim assistance fund; however, only one can be paid for certified victim advocates.
2. Funds are allocated to uniforms and clothing which is not allowable.
3. Funds were allocated for a generic line item called crimes/victim assistance and this is unallowable because funds are not to be given to victims.

Over the past 5 years, the SOVA Auditing section has worked with and continues to do so on an ongoing basis with counties by providing technical assistance identifying and correcting any prior expenditure issues. This included \$650 for audit fees and \$750 for uniforms and it appears the county was paying a part-time clerk out of the fund that did not provide direct services to crime victims. On October 17, 2011, SOVA contacted the finance director for the county and confirmed a clerk was paid out of the funds for five years. At that time, the auditor verbally informed finance and sheriff's department that this was unallowable and would be required to be reimbursed back into the victim assistance fund. According to the Colleton County Financial Audit Statements, it appears the county did reimburse the Victim Assistance fund for prior year expenditures from the General Fund as well in the amount of \$8,592 in FY11 and \$754 in FY12.

Although the county did reimburse the fund for salaries, audit fees and uniform purchases prior to the scope of this audit, there were a number of other unallowable purchases identified on the county's victim assistance expenditure reports.

After further review of the county’s expenditure reports and purchase receipts, the auditor has determined the following expenditures between FY11-FY15 are unallowable:

| <b>Unallowable Expenditure</b>                                       | <b>Amount Paid</b>        |
|--|---------------------------|
| Both Police and State Retirement for Part-time Clerk (7/2010-7/2011) | \$ 1,822.62               |
| Phone Bill for a DSS Contract  | \$ 1,857.00               |
| Sheriff’s Dept. Newspaper Contract (Not for VA)                      | \$ 2,150.00               |
| Promotional Items (Not for VA)                                       | \$ 957.79                 |
| Money Given Directly to Crime Victims (Hotel Rooms)                  | \$ 400.75                 |
| Clothing and Uniforms  | \$ 367.25                 |
| SC Dept. of Revenue Taxes  | \$ 66.01                  |
| CDW Government, INC (Equipment Not Utilized By VA)                   | \$ 1,475.51               |
| SIGNS PLUS, LLC ( Not Utilized By VA Only)                           | \$ 84.12                  |
| <b>Total Unallowable Expenditures for FY11-FY15</b>                  | <b>\$ <u>9,181.05</u></b> |

Colleton County will be required to reimburse the Victim Assistance Fund \$9,181.05 for unallowable expenditures from the Victim Assistance fund between FY11-FY15. (See recommendation C-2)

**Recommendation(s) and Comments**

C-1

It is recommended Colleton County revise the Victim Advocate’s Procedural Manual Purchasing Procedures to outline who is responsible for comparing all expenditures to the approved guidelines to ensure they are allowable. Also, it is recommended that all purchase requests be submitted in writing to ensure proper documentation. This information will be requested and reviewed during for the 90 Day Follow-up audit.

C-2

It is recommended Colleton County reimburse the Victim Assistanes Fund \$9,181.05 for unallowable expenditures from the Victim Assistance fund between FY11-FY15. The auditor will request documentation showing the reimbursement during the 90 Day Follow-up audit.

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

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**D. Victim Assistance (VA) Fund Distribution****Objective**

Were Victim Assistance Contracts adhered to in accordance with the State Office of Victim Assistance policies and procedures?

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**Conclusion**

No, victim assistance contracts were not adhered to in accordance with the State Office of Victim Assistance policies and procedures. However, Colleton County was in compliance with the development of a victim service contract with the Town of Edisto Beach. Also, procedures for collecting and tracking funds received from the town appeared to be in order. However, the town failed to ensure requirements as outlined in the current signed contract were adhered to due to the county's failure to revise the victim advocate's job description to include direct services offered to victims in the town. The auditor found during the audit that the victim advocate was not regularly visiting the town, and did not prepare monthly, quarterly, or year-end victim statistical reports to be submitted to the town as a result of the contract.

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**Background**

Town of Edisto Beach Victim Service Contract for FY11 - FY15

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**Discussion**

Prior the audit site visit, the auditor reviewed the SOVA annual budget file and noticed that Colleton County provided victim assistance support to the Town of Edisto Beach throughout the scope of this audit. Therefore, in these types of situations, SOVA fully encourages counties and municipalities to develop an official victim assistance contract for accountability purposes. It is not mandatory to have a contract; however, it is considered a "best practice" if it is used for counties or municipalities to provide some or all of their direct victim services and for accountability purposes as well. A detailed description of all services that will be provided should be listed in the sample contract as well as services actually provided. The contract should be updated and renewed annually. The statistical reports should list number and types of victims, as well as types of services provided. Also, other services such as training for officers on victim services may be needed as well.

*Discussion cont.*

As documents were requested and reviewed, it appears a victim assistance contract was developed and submitted to SOVA on an annual basis since FY11. Per review of the annual FY15 contract, the county agrees to provide victim services for the Town of Edisto Beach and in return the town agreed to transmit all ACT 141 funds collected to the county on a monthly basis. Prior to the audit site visit, the county was asked to submit documentation showing how much was collected from the Town of Edisto Beach on a monthly basis.

The Colleton County Sheriff's Administrative Assistant submitted all monthly Colleton County transmittal forms for FY11 – FY15. In addition, the Sheriff's Administrative Assistant confirmed that all monthly payments are initially submitted to the sheriff's department which is then submitted to the County Treasurer's Office to be deposited and recorded in the Victim Assistance account. It appears that between FY11 – FY15, the Town of Edisto Beach has transferred a total of \$8,774.72 into the Colleton County Victim Assistance Fund which included all funds collected by the town on a monthly basis.

Contract Program  
Requirements

Colleton County had a victim assistance contract with the Town of Edisto Beach that was updated and signed annually during the scope of this audit. However, all contracts from FY11 – FY14 had no reporting requirements and or procedural requirements which is not within SOVA policies and procedures. This is where the auditor found an accountability issue with the contract. However, it appears the FY16 victim assistance contract (signed on June 2015) was revised and added the following requirements for accountability purposes:

1. The County Victim Advocate's job description will be revised and updated to incorporate additional duties regarding providing services to the Town of Edisto Beach.
2. The County Victim Advocate will provide the Town with monthly, quarterly and year-end reports regarding the number of victims, types of victims and services provided to victims.

Prior to completing the audit site visit, the county was asked by the auditor to submit the victim advocate's job description currently on file with the Colleton County Human Resource (HR) Department and copies of all monthly, quarterly and year-end reports submitted to the Town of Edisto Beach.

*Contract Program  
Requirements cont.*

There were immediate concerns with the job description received because the auditor received two different job descriptions. One was from HR and the other was from the sheriff's department but neither of them included job performance duties and responsibilities as it relates to the Town of Edisto Beach and the victim assistance contract. This confirmed the county was not ensuring all of the requirements as agreed in the current signed contract were in place during the scope of this audit review.

According to the FY16 contract submitted for review, the victim advocate's job description would be required to be revised and updated to incorporate additional duties regarding providing services to the Town of Edisto Beach. Now that this audit is complete, the county has failed to submit an updated job description addressing the victim advocate's responsibilities as it relates to providing advocacy services to crime victims within the Town of Edisto Beach. On October 14, 2015, the victim advocate was contacted through email and later had a phone conversation with the auditor and was provided extensive technical assistance regarding the required job description revision that was warranted to include ensuring how services would be provided for the Town of Edisto Beach. The auditor recommended the victim advocate update the job description to ensure it incorporates job duties required for providing direct services to victims of crime in the Town of Edisto Beach. Once all of the revisions are completed, the auditor informed the advocate the job description is to be placed on file officially in the Colleton County HR Office. Also, the HR Director will be required to submit a copy of the updated job description to SOVA with an initial and date as confirmation of being on file with HR.

(See recommendation D-1)

Because of the lack of written procedures as it relates to the services provided to crime victims in the Town of Edisto Beach, the auditor could not adequately evaluate services available for crime victims. During the audit site visit, the advocate stated she only travelled to the Town of Edisto Beach on an as needed basis and confirmed regular office hours were not maintained within the town to ensure services were available to crime victims since it is on an as needed basis. During the site visit interview, the auditor explained to the sheriff and victim advocate that it is important for the advocate to show a presence in the town on a regular basis. Therefore, it is recommended the advocate make monthly visits to the Town for crime victim support services.

In addition, the advocate stated statistical reports were not provided per a request from the town; however, victim statistical reports were kept on file in the county. The county was asked to submit copies of all monthly, quarterly and year-end statistical reports that would have been provided to the Town of Edisto Beach. However, the auditor has not received any victim statistical reports or information as of the completion of this audit as requested numerous times and noted throughout report. (See recommendation D-2 and D-3)

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**Recommendation(s)  
and Comments**

**D-1**

**It is recommended the victim advocate update the job description to ensure it incorporates job duties as it relates to providing the required direct services to crime victims in the Town of Edisto Beach. Once all of the revisions are completed, the new job description is required to be placed on file officially in the Colleton County HR Office and the HR Director is required to submit a copy of the updated job description to the SOVA office with an initial and date as confirmation of the on file document. A copy of this document will be requested and reviewed during the 90 Day Follow-up audit.**

**D-2**

**It is recommended the advocate make monthly visits to the Town of Edisto Beach for crime victim support services and or training as need for officers regarding direct victim services. A copy of this document will be requested and reviewed during the 90 Day Follow-up audit.**

**D-3**

**It is recommended that county victim advocate prepare and submit monthly, quarterly, and year-end Victim Statistical Reports for the Town of Edisto Beach from January 1, 2015 – May 1, 2016 to SOVA. A copy of this document will be requested and reviewed during the 90 Day Follow-up audit.**

**All of the above recommendations must be complied with before or during the 90 Day Follow-up Audit and will be requested for the 90 Day Follow-up audit.**

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

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**E. Technical Assistance****Documentation Provided**

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

1. Copy of the Legislative Proviso 117.51
2. Copy of the Legislative Proviso 79.9
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. Approved Guidelines
9. Technical Assistance

**Other Matters**

There are no other matters.

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## Corrective Action

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*Proviso 117.51 states:*

*“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. “*

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**Colleton 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 the Colleton County Administrator and Sheriff. They were advised that this Programmatic Review will warrant the need for further review by management and unless otherwise noted, the 90 Day window to correct all errors will begin 5 business days following the completion date noted on this final report.**

This site visit was completed on September 17, 2015 and the final report was issued to the Colleton County Administrator and Sheriff on May 25, 2016.

In September 2016, The State Office of Victim Assistance will schedule to meet with applicable departments in Colleton County for the 90 Day Follow-up Review of errors found in this report.

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# Official Post-Audit Response

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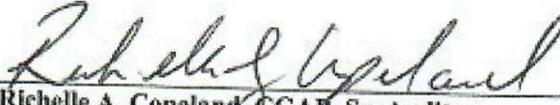
**The County/City has 5 business days from the date listed on the front of this report to provide a written response to the SOVA Director:**

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

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

**[www.sova.sc.gov](http://www.sova.sc.gov)**

Programmatic Review Completed by:

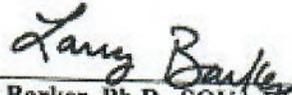
  
Richelle A. Copeland, CGAP, Sr. Auditor

5/25/2016  
Date

Reviewed by:

  
Ethel Douglas Ford, CPM, SOVA Deputy Director

5/25/2016  
Date

  
Larry Barker, Ph.D., SOVA Director

5/25/2016  
Date