



Nikki Haley, Governor  
Marcia S. Adams, Executive Director

Larry Barker, Director  
State Office of Victim Assistance  
1205 Pendleton Street, Suite 401  
Columbia, SC 29201  
803.734.1900  
803.734.1708 fax

January 12, 2016

Sheriff Gregory B. Jenkins  
Jasper County Sheriff Dept.  
P. O. Box 986  
Ridgeland, SC 29936

Dear Sheriff Jenkins:

The State Office of Victims Assistance (SOVA) is sending this notice to inform you that we have completed the Programmatic Review and Financial Audit for the Jasper County Victim Assistance Program and a copy of official report is attached for your review. Due to Proviso 117.51, SOVA is now legislatively mandated to conduct a programmatic review and financial audit on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance with the law.

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](http://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 or fax response letter to 803.734.1708.

Sincerely,

  
Larry Barker, Ph.D.  
Director

cc: Andrew Fulghum  
Ronnie Malphrus





**Department of Administration  
State Office of Victim Assistance**

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January 12, 2016

**Programmatic Review and  
Financial Audit of Jasper  
County Victim Assistance  
Fines, Fees, and Assessment  
(FFA) Fund**

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**Acronyms:**

VAFFA -Victim Assistance Fines, Fees, and Assessment

SOVA - State Office of Victims Assistance

VAF - Victim Assistance Fund

VSCC- Victim Service Coordinating Council

T & A - Time and Activity

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## **Introduction and Laws**

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### **PREFACE**

This Programmatic Review and Financial Audit was initiated in response to concerns as it relates to utilization of the Victim Assistance Fines, Fees, and Assessment Fund. On January 8, 2015, the Director of SOVA issued a letter to Jasper County Administrative Office and the Sheriff's Department to inform them of Jasper's County Victim Assistance Fund audit. The audit was conducted on September 14, 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 nonprofit 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 nonprofit 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 nonprofit 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 nonprofit organization's expenditures of victim assistance funds. Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or nonprofit 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 nonprofit 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 nonprofit organization has ninety days to rectify the error. An error constitutes an entity or nonprofit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or nonprofit 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 nonprofit 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 nonprofit 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 nonprofit organization's subsequent fiscal year appropriation.

***Proviso 98.9***

**98.9 (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.

If the State Treasurer receives an audit report from either a county or municipality that contains a significant finding related to court fine reports or remittances to the Office of State Treasurer, the requirements of Proviso 117.51 shall be followed if an amount due is specified, otherwise the State Treasurer shall withhold twenty-five percent of all state payments to the county or municipality until the estimated deficiency has been satisfied.

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

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

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

Courts – General Provisions

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

- **Sec. 14-1-206, subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in general sessions court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 35.35 % of the revenue generated by the assessment imposed in general sessions to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
- **Sec. 14-1-207 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in magistrate's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment.

- **Sec. 14-1-207 Subsection(s) A, B & D (cont.):** The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in magistrate's court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
  
- **Sec. 14-1-208 Subsection(s) A, B & D:** A person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense occurring after June 30, 2008, tried in municipal's court must pay an amount equal to 107.5 percent of the fine imposed as an assessment. The county treasurer must remit 11.16 % of the revenue generated by the assessment imposed in municipal court to the county to be used exclusively for the purpose of providing direct victim services and remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month.
  
- **Sec. 14-1-211 Subsection A, B, &D:** A one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in the magistrate's and municipal court must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer. Any funds retained by the county or city treasurer must be deposited into a separate account for the exclusive use for all activities related to those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts.

These funds must be used for, but are not limited to, salaries, equipment that includes computer equipment and internet access, or other expenditures necessary for providing services to crime victims. All unused funds must be carried forward from year to year and used exclusively for the provision of services to the victims of crime. All unused funds must be separately identified in the governmental entity's adopted budget as funds unused and carried forward from previous years.

- **Sec. 14-1-207 Subsection(s) A, B & D (cont.):** To ensure that surcharges imposed pursuant to this section are properly collected and remitted to the city or county treasurer, the annual independent external audit required to be performed for each municipality and each county must include a review of the accounting controls over the collection, reporting, and distribution of surcharges from the point of collection to the point of distribution and a supplementary schedule detailing all surcharges collected at the court level, and the amount remitted to the municipality or county.

The supplementary schedule must include the following elements:

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

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

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## AUDIT OBJECTIVES

The SC State Legislative Proviso 117.51 mandates the State Office Victim Assistance to conduct an audit which shall include both a programmatic review and financial audit of any entity or nonprofit 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 services were provided to crime victims in accordance to State law.
  - To determine if the county maintained proper accountability of ACT 141 retained Victim Assistance Fines, Fees, and Assessment (VAFFA) Funds.
  - To determine if the Victim Assistance Fines, Fees, and Assessment (VAFFA) Funds were expended in accordance with State law.
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## RESULTS IN BRIEF

### *Victim Assistance Program*

Are services provided to crime victims in accordance to State law?

No, the auditor was unable to determine if the Jasper County Victim Advocate provided services to crime victims in accordance with State law due to the lack of adequate documentation received during the course of the audit. The county failed to submit victim advocate statistical reports for January 2011 to September 2015 as requested. Also, the victim advocate's job description outlining all duties performed by the advocate was requested twice during the audit process. Eventually, the auditor received the job description on two occasions and was able to review it in detail. It appears from the review, the appropriate county officials did not review the job description before submission because both of the submitted documents are the sample job description as noted on the SOVA website as part of the Victim Advocate Procedural Manual. It was placed on the website as a sample document to assist advocates in organizing their program and was developed by SOVA.

## Results in Brief Cont.

### *Victim Assistance Fund Accountability*

Did the county maintain proper accountability of the ACT 141 retained Victim Assistance Fines, Fees, and Assessment (VAFFA) Funds?

Yes, the county has taken steps to maintain proper accountability of the victim assistance funds by having procedures in place as it relates to the collection of the funds. A comparison of each monthly account deposit and the monthly submitted State Treasurer's Office Revenue Remittance Forms shows the County did report and deposit the same appropriate amounts into the Victim Assistance Fund as required by law. While preparing this audit report, the Finance Director submitted written procedures to ensure that victim assistance revenue was accurately accounted for in accordance with State law. Therefore, with the submission and implementation of these written policies and procedures, it appears the County has complied with this objective.

### *Victim Assistance Expenditures*

Were Victim Assistance Fines, Fees, and Assessment (VAFFA) Funds expended in accordance with State law?

Yes, the County has taken steps to maintain proper accountability of the victim assistance funds by implementing procedures relating to the disbursement. However, written procedures are required to ensure it outlines the process as stated during the site visit.

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

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**A. Victim Assistance Program****Objective**

Were services provided to crime victims in accordance to State law?

**Conclusion**

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No, the auditor was unable to determine if the Jasper County Victim Advocate provided services to crime victims in accordance with State law due to the lack of adequate documentation received during the course of the audit. The county failed to submit victim advocate statistical reports for January 2011 to September 2015 as requested. Also, the victim advocate's job description outlining all duties performed by the advocate was requested twice during the audit process. Eventually, the auditor received the job description on two occasions and was able to review it in detail. It appears from the review, the appropriate county officials did not review the job description before submission because both of the submitted documents are the sample job description as noted on the SOVA website as part of the Victim Advocate Procedural Manual. It was placed on the website as a sample document to assist advocates in organizing their program and was developed by SOVA.

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**Background**

SC Code of Laws Section 14-1-207 & 14-1-208(B)  
SC Code of Law Title 16; Article 15

South Carolina Victim Service Coordinating Council  
Approved Guidelines for Expenditures of Monies Collected  
for Crime Victim Service in Municipalities and Counties.

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**Discussion**

Jasper County was placed on the SOVA audit list to be audited due to an indirect concern about the County's Victim Assistance Program finances. Prior to SOVA's audit site visit on September 14, 2015, the SOVA auditor requested the following information from Jasper County:

1. Victim services statistical reports  
January 2011 to June 2015
2. Victim Staff Hired Report
3. Victim assistance publications /brochures

*Discussion Cont.*

4. Written and distributed victim assistance program policies and procedures
5. Victim advocate job description notating all current duties performed

After reviewing the submitted documents, it appeared that Jasper County's Victim Assistance Program provides services to crime victims in the most effective and efficient way as it relates to State laws. The auditor received a copy of Jasper County's Victim Advocate Procedure Manual, Victim Advocate job description, a completed staff hired form and a copy of the victim/witness assistance publication/brochure. It appears the current victim advocate was hired as a full time victim advocate on October 1, 2014, and is in compliance with the Victim Service Provider (VSP) certification as legislatively mandated for South Carolina.

*Victim Advocate Procedural Manual*

On September 8, 2015, a victim advocate procedure manual was submitted to SOVA. A letter with the manual ensured that all money if spent from the Victim Assistance Fund was in accordance with the SC Code of Law 14-1-208(D). As amended, states, "The revenue retained by the municipality under subsection (B) must be used for the provision of services for the victims of crime including those required by law. Additionally, these funds must be appropriated for the exclusive purpose of providing direct victim services as required by Article 15 of Title 16."

Upon review, it appears the Jasper County Victim Assistance Procedural Manual submitted is a work in progress document. Therefore, the auditor recommends Jasper County continue to develop, implement and distribute a detailed Victim Advocate Policy and Procedural Manual to include but not limited to outlining the County's established procedures for requesting and approving expenditures, detailed instructions on how services are provided to crime victims, and other vital victim resources and information. The auditor will request a copy of the updated Victim Assistance Procedural Manual during the 90 Day Follow-up audit.  
(See Recommendation A-1)

### *Statistical Reports*

Prior to the audit site visit, the SOVA auditor requested all victim services statistical reports from January 2011 to June 2015. This information was requested to identify the County's number of crime victims receiving direct victim services, types of crimes and services provided. It appeared the victim advocate was maintaining crime victim statistical reports to track all services provided to crime victims using a computerized database she was able to independently access. However, during the site visit, the auditor only received October 2014 to June 2015 crime victim statistical reports because the victim advocate and supervisor stated they were unable to locate January 2011 to September 2014. This particular timeframe is believed to be located in a storage box with the previous victim advocate's financial reports and is not available for review. According to the October 2014 to June 2015 crime victim statistical reports received, it appears Jasper County had 425 cases. However, the auditor estimated 299 possible victim involved cases where the advocate provided direct victim services to crime victims. (See Recommendation A-2)

### *Job Description Review*

In addition, the SOVA auditor requested the victim advocate job description notating all duties performed prior to SOVA's audit site visit. On September 4, 2015, the advocate submitted a job description. However, there were immediate red flags identified. Upon the initial review, the auditor noticed the first job duty stated, "Serve as full time victim advocate for Mack County Sheriff's Department providing direct victim services to crime victims". The auditor had immediate concerns with the submitted job description because the job description was submitted with another entities name on it. (Please note: there is no Mack County, South Carolina); thereby, making it apparent that no one within Jasper County reviewed this document before submitting it. It was obvious this information was taken from the sample copy of the manual on the SOVA website for technical assistance for victim advocates. Even though, they were asked to submit a job description outlining all duties currently being performed by the victim advocate, it was again noted this was not the requested document. As noted, this particular job description submitted was in fact a sample job description currently located on page 4 of the sample Victim Advocate Procedural Manual on the SOVA website.

*Job Description Review  
Cont.*

During the site visit, the victim advocate was asked to verbalize the services provided to crime victims since the job description did not actually reflect the duties the advocate performed for the county.

The victim advocate stated she provides the following services to crime victims:

- Provide victims with a copy of the Crime Victims' Rights form which describes victims' constitutional rights and statutory responsibilities.
- Provide local victim assistance and social service providers and the victims' compensation program information is noted as well.
- Assist crime victims in filing applications to the victims' compensation fund through the State Office of Victim Assistance for the purpose of obtaining financial help with medical expenses, lost wages, counseling expenses, and funeral expenses if eligible.
- Assists victims with Victim Impact Statements.
- Inform victims of court dates and protect victims as needed to and from court.
- Help prepare victims for court and provide court advocacy and accompaniment.
- Provide information, referral and transport victims to local shelters and safe homes.
- Provide follow-up services to victims of crimes and their families.
- Inform victims of arrest, bond hearings, jail releases, court hearings, etc.
- Remain on call 24 hours per day, seven days per week, for emergency response.

*Job Description Review  
Cont.*

After she explained her duties, the auditor requested the advocate submit a revised job description and ensure the above verbalized services were included. Additionally, the auditor explained to the victim advocate and supervisor that if the victim advocate is asked to perform other duties, she is not considered a full time victim advocate providing 100% of her time to crime victims.

Therefore, Time and Activity forms are required to be maintained daily. The victim advocate stated to the auditor that she does not perform other duties. On September 23, 2015, a follow up email was sent to the victim advocate requesting an amended victim advocate job description with the signature of the Human Resource personnel. The Finance Director responded that he had given the auditor the requested victim advocate's job description during the site visit.

However, the auditor was not given a victim advocate job description but instead received a Sergeant's job description with minimal victim advocacy duties. If this job description is on file with the County, it appears the advocate is performing additional duties outside of providing direct service to crime victims 100% of the time as she has stated. As the auditor reviewed the Sergeant's job description, the following job duties are noted but not allowable; therefore, should not be included on the victim advocate's job description:

- Supervise and participate in the work of assigned shift patrol division.
- Patrol
- Investigation
- Serve writs, warrants, subpoenas
- Court Security and prisoner transport

On September 25, 2015, the auditor received another copy of the "Mack County Sheriff's Department Victim Advocate" job description located on SOVA's website that was submitted earlier. Because the auditor continued to receive this job description, Jasper County was notified that the Victim Advocate will be required to start completing daily Time and Activity forms for 90 days to be reviewed by SOVA because it appears they are in non-compliance. Also, it is noted the advocate is not a full time advocate. (See Recommendation A-3).

### *Time & Activity Review*

The auditor contacted the victim advocate on October 22, 2015 and explained that Time and Activity (T & A) forms are required to be maintained from November 15, 2015 to February 15, 2016 to assist in verifying the time spent providing direct victim services and type of services provided to crime victims. The T&A forms includes direct services to victims and to includes the date, time frame, type of crime victim and services provided. SOVA will use the submitted Time and Activity forms to determine the percentage of time spent providing direct services to crime victims and to be used by their victim assistance program. The Victim Advocate is required to submit the 90 days of T&A forms to the auditor by February 28, 2016. (See Recommendation A-4).

On November 4, 2015, the sheriff was contacted by the T&A's required and starting date of November 15, 2015. Additionally, the sheriff was informed about the concerns related to the prior requested and reviewed job descriptions. Following this conversation, the auditor extended one additional opportunity for the sheriff to submit a detailed Victim Advocate's job description outlining services provided to crime victims. Also, the sheriff is required to ensure all job descriptions are on file with the County's HR Department and that the required HR Director's signature is noted to confirm it has been placed on file with the Jasper County's HR Department.

On November 9, 2015, Jasper County submitted a 3<sup>rd</sup> job description. The updated job description had removed "Mack County"; however, it still appeared to be the same generic sample job description available on the SOVA website and not detailed as verbalized by the Victim Advocate. In addition, it was not signed by the HR Director as required by the auditor to ensure it is actually on file with the County HR Department. The auditor continues to have concerns that 100% of the advocate's time may not be as she noted in providing direct services to crime victims. Also, a noted concern is that the advocate and county still appear to be in non-compliance.

**Recommendation(s)**  
**And Comments**

- A-1                   It is recommended Jasper County continue to develop a detailed victim assistance manual and distribute to all applicable departments. It should include but not be limited to outlining established procedures for requesting and approving expenditures, detailed instructions on how direct victim services are provided to crime victims, and other resources for victim services that may be available. The auditor will request a copy of the updated Victim Assistance Procedural Manual during the 90 Day Follow-up audit. It is required to be specific to Jasper County.
- A-2                   It is recommended the County submit January 2011 to September 2014 victim services statistical reports to determine the number of victims of crime in which direct victim services were provided, types of victims assisted, etc. during the 90 Day Follow-up audit.
- A-3                   It is recommended Jasper County Victim Advocate revise and amend the victim advocate job description to accurately reflect the direct victim services that are provided to crime victims. Also, a copy is required to be signed by the HR Director to confirm it is on file with the County Human Resource Department. A copy must be submitted to the auditor during the 90 Day Follow-up audit.
- A-4                   It is recommended the County Victim Advocate complete 90 days of Time and Activity forms from November 15, 2015 to February 15, 2016 to determine a percentage of work and time providing direct victim services to crime victims. The Time and Activity forms are required to be submitted to SOVA by February 21, 2016. The county victim advocate will be required to continue to maintain Time and Activity forms until the 90 Day Follow-up audit is concluded and all findings reported and documented in the 90 Day Follow-up audit report. The purpose of this documentation is to ensure accountability.

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

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

Did the county maintain proper accountability of the ACT 141 retained Victim Assistance Fines, Fees, and Assessment (VAFFA) Funds?

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**Conclusion**

Yes, the county has taken steps to maintain proper accountability of the victim assistance funds by having procedures in place as it relates to the collection of the funds. A comparison of each monthly account deposit and the monthly submitted State Treasurer's Office Revenue Remittance Forms shows the County did report and deposit the same appropriate amounts into the Victim Assistance Fund as required by law. While preparing this audit report, the Finance Director submitted written procedures to ensure that victim assistance revenue was accurately accounted for in accordance with State law. Therefore, with the submission and implementation of these written policies and procedures, it appears the County has complied with this objective.

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**Background**

SC Code of Law Title 14, Chapter 1; Section 208 (B) (E)

South Carolina Victim Service Coordinating Council Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties.

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**Discussion**

Prior to the September 14, 2015 site visit, the auditor requested and reviewed copies of all monthly revenue remittance forms and submission receipts for assessment and surcharges submitted to the State Treasurer's Office July 2011 to January 2015, written procedures on how the conviction surcharges and fines are assessed, collected and reported by the 15<sup>th</sup> of each month as required by State law, FY11 to FY14 Annual Financial Audit Reports and the Supplemental Schedules of Fines, Fees, and Assessments.

*Monthly Remittance*

During the audit site visit, the auditor interviewed the Finance Director, County Treasurer, County Clerk of Court and Sheriff which all confirmed the County has been using the Case Management System (CMS) software since 2007.

*Monthly Remittance Cont.*

The CMS software system developed, implemented and updated by the SC Court of Administration ensure fines and surcharge assessed by the County Courts are updated regularly and assist with counties and municipalities being and maintaining compliance with state assessment minimum and maximum guidelines. In addition, the County Clerk of Court stated to ensure that the Revenue Remittance is submitted to the State Treasurer's Office by the 15<sup>th</sup> of each month, all departments have been instructed to submit assessment documents and reports for reconciliation by the 6<sup>th</sup> day of the following month. On September 18, 2011, the auditor received these procedures in writing that they are required to distribute to all necessary departments.

The Finance Director submitted a hard copy of the court collections from 2011 to 2015 and a victim witness fines schedule outlining the monthly distribution of county fund totals which are two documents developed and maintained within the County records. It appears funds are collected from General Sessions Court, Ridgeland Magistrate Court, Central Traffic Court and Hardeeville Magistrate Court. The assessments and surcharges retained by the County appear to be separately identified in the County's accounting system. While the auditor tried to verify the reported amounts, the auditor reviewed the July 2011 to January 2015 STRRF and found a discrepancy in the total assessment amounts; however, the auditor concluded this was because the County Treasurer initially submitted only the General Sessions Court STRRF and did not include revenue remittances for Ridgeland Magistrate, Central Traffic and Hardeeville Magistrate Courts. On September 23, 2015, the auditor sent an email to the Finance Director and Treasurer requesting the missing information. On September 29, 2015, the auditor received the requested documents.

After review of documents received, it appears the County has collected funds accurately and is reporting all monthly court collections to the State Treasurer's Office by the 15<sup>th</sup> of the following month in accordance with State law. Therefore, Jasper County has maintained compliance with reporting requirements.

*Supplement Schedule*

However, as the auditor reviewed the submitted documentation outlined above, an error was found within the 2014 Annual Financial Audit Report for Jasper County.

*Supplement Schedule Cont.* Therefore, it was necessary to notify the Jasper County Finance Director that the 2013 Supplemental Schedule of Fines, Fees, and Assessments had been incorrectly placed in the 2014 County Financial Audit. The Finance Director stated the County's auditor would be contacted regarding the matter. On September 10, 2015, SOVA received the corrected 2014 Supplemental Schedule. Additionally, on September 23, 2015, the Finance Director sent an email and stated that the year ending 2015 Supplemental Schedule is not complete but should be done by mid to late December. Therefore, the auditor recommends the county submit the 2015 Supplemental Schedule when it is completed.

During the audit site visit, the auditor interviewed the Finance Director, County Treasurer and Sherriff and asked if anyone was identified to proof read the annual financial audit information for accuracy prior to public distribution. The officials stated they were not aware of the discrepancy when the 2014 financial audit was completed. They never answered the question regarding the responsible staff for this task. However, County officials should have procedures in place to avoid the release of incorrect information to the public. Therefore, due to inadequate review procedures for the county, not only was the incorrect report distributed to the public and posted on the website but also submitted to the State Treasurer's Office inaccurately.

If procedures were in place to ensure the Annual Financial Audit Report was properly reviewed, the county would have been able to identify the discrepancy and corrected the audit report prior to the auditor bringing it to their attention. Therefore, it is recommended that the county develop written policies and procedures for reviewing the Annual Financial Audit Report to ensure accuracy prior to public distribution and distributing to all necessary staff.  
(See Recommendation B-1)

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

**B-1**

**It is recommended the Jasper County Administrator develop written policies and procedures for reviewing the Annual Financial Audit Report to ensure accuracy prior to public distribution. Also, distribute written policies and procedures to all necessary departments prior the 90 Day Follow-up audit.**

**B-2**

**It is recommended the Jasper County Finance Director submit the completed and accurate 2015 Annual Financial Audit Supplemental Schedule to SOVA by the 90 Day Follow-up audit. The County is required to ensure that it is initialed and dated by the reviewer designated as established by the county (per recommendation B-1 of this report).**

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

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**C. Victim Assistance Fund Expenditures**

**Objective** Were Victim Assistance Fines, Fees, and Assessment (VAFFA) Funds expended in accordance with State law?

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**Conclusion** Yes, the County has taken steps to maintain proper accountability of the Victim Assistance Fund by implementing procedures relating to the disbursement. However, written procedures are required to ensure it outlines the process as verbally stated during the site visit.

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**Background** SC Code of Law Title 14, Chapter 1; Section 208  
  
South Carolina Victim Service Coordinating Council Approved Guidelines for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties.

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**Discussion** Jasper County was placed on the SOVA list to be audited due to concerns regarding the County's Victim Assistance Fund and the accountability of such funds. Prior to conducting the September 14, 2015 site visit, the auditor requested and reviewed copies of the Victim Assistance Account Ledger from July 01, 2011 to June 30, 2015, State Treasurer's Revenue Remittance Forms for January 2011 to July 2015 and FY11 to FY14 Supplemental Schedules.

During the audit site visit, the auditor interviewed the Finance Director, Victim Advocate's Supervisor, Victim Advocate and Sheriff to ensure the Victim Assistance Fund was accounted for properly. The above administrative personal stated they use the Victim Service Coordinating Council (VSCC) Approved Guidelines for Expenditures of Monies Collected for the Crime Victim Assistance Program to determine if the program purchases are allowable. However, the Finance Director mentioned several times that for the past couple of years the Victim Assistance Fund assessments retained was not enough to pay for the victim advocate's expenditures and that the county transferred money from the General Fund for expenditures.

*Discussion Cont.*

Prior to the site visit, the county submitted its General Ledger report from January 1, 2011 to June 30, 2015. The report listed the victim advocate's salary and expenditures; however, the report was not itemized to determine the yearly amounts transferred from the General Fund for the victim advocate's expenditures. The auditor requested the Finance Director submit the victim advocate's itemized expenditures reported from January 1, 2011 to June 30, 2015 including the amounts transferred from the County's General Fund for salary and expenses. On September 30, 2015, the auditor received the Jasper County Expense Budget Performance Report from June 30, 2011 to June 30, 2014 for the county. The itemized expense report detailed expenditures paid out of the Victim Assistance Funds yearly. Although the auditor received the 2015 Revenue Remittances, the scope of this audit is restricted to year ending June 30, 2011 to June 30, 2014. Therefore, none of the 2015 documents were considered.

The auditor did a comparison between the County Auditor's Supplemental Schedule calculations and the Court Revenue Remittance forms submitted to the State Treasurer's Office and found during FY11 to FY14, Jasper County retained \$183,603.76 for the victim assistance program, victim advocate's salary and expenditures which totaled \$308,047.92. In addition; it appears from this information, the county has not collected enough fines, fees and assessments to cover the victim advocate's salary which is estimated to be a total of \$219,529.59 from FY11 to FY14. Therefore, the retained amounts and itemized expenditure reports confirms the deficit of the fund in the amount of \$124,444.16 and the necessary General Fund transfer.

*Expenditure Request*

During the site visit on September 14, 2015, the Victim Advocate's Supervisor, Victim Advocate and Sheriff were asked to explain the policies and procedures for requesting funds out of the victim assistance account. They stated the following procedures were in place for requesting funds for purchases:

1. The advocate completes a request for funds or a purchase voucher and submits it to the supervisor for approval. If there is a registration involved with the request, the advocate must complete all of the registration requirements prior to submitting it to the County Finance office.

*Expenditure Request Cont.*

2. The Sheriff then signs and approves the purchase voucher and submits it to the Finance Director for requested purchases.
3. The Finance Director then processes the request for the purchase voucher for payment using the county's procurement procedures.

The auditor requested that the County Finance Director place the Victim Assistance Fund purchasing procedures in written format and distribute to all parties involved and revise or update the procedures as warranted. On September 23, 2015, the Sheriff's Office submitted the purchase procedures in writing with a letter attached stating that expenditures charged to the victim assistance fund are now required to have two signatures for approval before payment is authorized and must also have an approved purchase order attached to the invoice submitted for payment. Therefore, the county is required to update the submitted written policy to include the two signature requirement and list position responsible for confirming the expense is allowable by reviewing the updated guidelines.

(See Recommendation C-2)

Based on the multiple documents received, the county has several internal controls now in place to ensure proper accountability of victim assistance funds, including but not limited to, having multiple staff review expenditure requests before final approval.

Again, the County Sheriff and Finance Director is required to ensure all procedures for requesting funds are outlined in a written format. The County Sheriff and Finance Director is required to ensure a copy of all policies, procedures and purchase approval documentation are collected, maintained and available for review at all times. In addition, they are all responsible for ensuring policies and procedures are updated as needed in a collaborative manner. The Jasper County Administrator, Sheriff and Finance Director is encouraged to contact the SOVA Auditing section for any additional technical assistance and or view the SOVA website for updated information as needed at [www.sova.sc.gov](http://www.sova.sc.gov).

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

C-1

**It is recommended the Jasper County Sheriff and Finance Director update the submitted written policy and procedure for requesting purchases from the Victim Assistance Fund to include the two signature requirement. Also, the designated staff responsible for confirming that all expenditures are allowable by reviewing the updated approved guidelines must be identified as well. The auditor will request a copy of the updated written policies and procedures notating the designated staff position for allowable expenditures during the 90 Day Follow-up audit.**

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

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**D. Technical Assistance****Documentation****Provided**

During the site visit the auditor explained and provided the following technical assistance and support:

1. Copy of the Legislative Proviso 117.51
2. Copy of the Legislative Proviso 98.9
3. Copy of a Sample Budget
4. Sample Staff Hired Report
5. Sample Time and Activity forms
6. Sample Expenditure Report
7. Victim Advocate Procedural Manuel
8. Copy of 2013 Approved Guidelines
9. SOVA Toolkit
10. Technical Assistance

**Other Matters**

During the site visit, the advocate expressed a desire to purchase an unmarked victim advocate vehicle from the fund. However, it appears the County does not carryforward enough funds in the victim assistance account to purchase a vehicle. In fact; as stated previously, the County has not collected enough Victim Assistance Fines, Fees and Assessments in the past 5 years, from FY11 to FY15 to cover the victim advocate's salary alone. Therefore, this request is not feasible since the funds are not there.

Prior to completing this report, the auditor was informed by management that there was a Department of Public Safety Grant available the advocate could request for the purchase of a victim advocate vehicle if the county so desired to do so. A review of the past 5 years of budgets and expenses from FY11 to FY15 was conducted by the auditor and it appears that neither current vehicle nor vehicle expenses were purchased from to the Victim Assistance Fund. Since the current vehicle used by the victim advocate was not purchased from the victim assistance fund, the auditor notified the victim advocate's supervisor that they could proceed with the grant request since the current vehicle was not purchased from the victim assistance funds. The victim advocate's supervisor confirmed they were aware of the grant and had started the application process.

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## Corrective Action

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*Proviso 117.51 states:*

*“If the State Office of Victim Assistance finds an error, the entity or nonprofit organization has ninety days to rectify the error. An error constitutes an entity or nonprofit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or nonprofit 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 nonprofit 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 nonprofit 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 nonprofit organization’s subsequent fiscal year appropriation.”*

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The State Office of Victim Assistance completed the site visit on September 14, 2015, and the final report was issued on January 12, 2016.

In April 2016, the auditor will schedule to meet with applicable departments for the 90 Day Follow-up Review and Audit to address all errors noted and found in this report. Jasper County is required to have all errors corrected and complied with by this timeframe.

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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)**



THE SOUTH CAROLINA  
DEPARTMENT of ADMINISTRATION

Nikki Haley, Governor  
Marcia S. Adams, Executive Director

Larry Barker, Director  
State Office of Victim Assistance  
1205 Pendleton Street, Suite 401  
Columbia, SC 29201  
803.734.1900  
803.734.1708 fax

Programmatic Review Completed by:

Richelle A. Copeland, CGAP, Sr. Auditor

1/12/16  
Date

Reviewed by:

Ethel Douglas Ford, CPM, SOVA Deputy Director

1/12/16  
Date

Larry Barker, Ph.D. SOVA Director

1/12/16  
Date

