

STATE OFFICE of VICTIM
ASSISTANCE

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March 4, 2016

Mayor Boston Page Jr.
Town of Lake View
PO Box 824
Lake View, SC, 29563-0824

Dear Mayor Page:

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

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

Should you have any further questions or concerns, please feel free to contact me or Mr. Andrew Walsh at (803)734-7108.

Sincerely,



Larry Barker, Ph.D.
Director

cc: Wayne Campbell
Sara King Elvington
Donny Brock
Sylvia Webster





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

March 4, 2016

**Programmatic Review and
Financial Audit of the
Town of Lake View
Victim Assistance FFA Fund**

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Acronyms:

SOVA – State Office of Victim Assistance

STRRF – State Treasurer’s Revenue Remittance Form

VSP – Victim Service Provider

Introduction and Laws

PREFACE

This programmatic review and financial audit was initiated in response to concerns regarding the Town of Lake View's Victim Assistance Fines, Fees and Assessment Fund and the accountability of these funds. On July 23, 2015, the Director of SOVA issued a letter to the Mayor and the Police Chief to inform them of the Town of Lake View's Victim Assistance fund audit. The audit was conducted on September 2, 2015.

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.

Proviso 117.51 (cont.)

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. 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 noncompliant 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 noncompliance 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,

Proviso 98.9 (cont.)

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.

AUDIT OBJECTIVES

The SC State Legislative Proviso 117.51 mandates the State Office Victim Assistance to conduct programmatic reviews and financial audits 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 services are provided to crime victims in the Town of Lake View in accordance with State laws and regulations.
- To determine if Trinity Behavioral Care provided adequate and mandated victim services to the Town of Lake View as required by State laws and regulations and complied with all the terms of the victim service contract.
- To determine if the Town of Lake View fulfilled the reporting requirements for the Victim Assistance fund related to State laws and regulations.
- To determine if the Town of Lake View maintained accountability of revenue and expenditures for the Victim Assistance fund in accordance with State laws and regulations.

RESULTS IN BRIEF

*Victim Assistance Program
Operation Town of Lake
View* Are services provided to crime victims in the Town of Lake View in accordance with State laws and regulations?

No, services were not provided to crime victims in accordance with State laws and regulations. The Auditor and the Chief both have concerns that victims' rights are being violated due to the lack of services for crime victims and the availability of the Victim Advocate throughout the process.

*Victim Assistance Contract
Trinity Behavioral Care* Is Trinity Behavioral Care providing adequate and mandated services in accordance with State laws and regulations and complying with the terms of the victim service contract?

No, Trinity Behavioral Care was not in compliance with State laws and regulations nor were they fulfilling all the requirements of the victim service contract. The Auditor and the Chief have multiple concerns regarding the expenditure of Victim Assistance funds and whether the Trinity Behavioral Care Victim Advocate performed the victim services required via the victim service contract and as mandated by law.

*Victim Assistance Program
Reporting* Has the Town of Lake View fulfilled the reporting requirements for the Victim Assistance fund related to State laws and regulations?

No, The Town of Lake View regularly submitted the monthly State Treasurer's Revenue Remittance Form (STRRF) to the State Treasurer's office before the 15th of the following month. However, there are periods during the scope of the audit in which the Auditor found the forms were delayed by one month. Also, the Town of Lake View did not have written policies and procedures in place to ensure this process takes place smoothly and regularly in the absence of key personnel to include transfer procedures; thereby ensuring sufficient funds are available each month.

*Victim Assistance Program
Revenue and Expenses*

Has the Town of Lake View maintained accountability of revenue and expenditures for the Victim Assistance fund in accordance with State laws and regulations?

Yes, the Town of Lake View has maintained accountability of revenue and expenditures for the Victim Assistance fund in accordance with State laws and regulations. However, the Town did not have policies and procedures in written format for expenditure requests from the Victim Assistance fund.

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

A. Victim Assistance Program Operation

Objective Are services provided to crime victims in the Town of Lake View in accordance with State laws and regulations?

Conclusion No, services were not provided to crime victims in accordance with State laws and regulations. The Auditor and Chief both have concerns that victims' rights are being violated due to the lack of services for crime victims and the availability of the Victim Advocate throughout the process.

Background SC Code of Laws Title 16, Chapter 3; Section 1620 (D)

Discussion The Town of Lake View was placed on the SOVA list of municipalities to be audited due to concerns regarding the Town's Victim Assistance fund and the accountability of these funds. Additionally, concerns were brought to SOVA's attention during the annual budget review process concerning the victim services contract between the Town and Trinity Behavioral Care regarding the Town's Victim Assistance Program and services that were to be provided to the Town.

Prior to the SOVA audit site visit on September 2, 2015, the SOVA Auditor requested the following information from the Town of Lake View:

- Copy of latest contract with Trinity Behavioral Care.
- Copies of any victim assistance publications.
- Written policies and procedures for the victim assistance process.
- Confirmation of Victim Service Provider (VSP) certification of Victim Advocates working with the Town of Lake View.

The Town Clerk provided copies of the contract, the victim assistance brochure given to each victim, and the Victim Notification Form.

However, the Auditor did not receive the written policies and procedures for the victim assistance process, or confirmation of VSP Certification for Victim Advocates working with the Town. During the site visit, it was discovered by the Auditor that the Town of Lake View did not have written policies and procedures for the victim assistance process in place. The Auditor was able at a later date to confirm with the Office of Victim Services and Education (OVSEC) that the only Victim Advocate working with the Town of Lake View was current with their VSP certification at the time of the site visit.

Victim Service Contract

The Town of Lake View had a contract with Trinity Behavioral Care to provide direct victim services to the Town's crime victims. This contract has been enforced and signed annually since January 2013. In return, Lake View submits to Trinity Behavioral Care each month the retained portion of the Victim Assistance Fines, Fees and Assessments levied by the Municipal Court.

However, no one could inform the Auditor why the Town chose to enter into a contract with Trinity Behavioral Care rather than with the County or with another Municipality. The Auditor asked the Mayor, Chief and Clerk what they knew about the contract with Trinity Behavioral Care and services they provide. No one could tell the Auditor anything about the facility and its ability to help crime victims. However, the Clerk knew the Town submitted to the agency a check each month. The lack of program knowledge by the Town Officials was a major concern of the Auditor. Therefore, the Auditor provided technical assistance by explaining if the Town decided to continue the contract, they would be required to revise the contract to include but not limited to victim assistance monthly, quarterly and yearly statistical reports provided to the Town by Trinity Behavioral Care, and that the contract is also required to be renewed on an annual basis. The Auditor also explained that the contract should be tailored specifically to meet the needs of the victims as well as actual duties performed by the Victim Advocate. The Auditor stressed the importance of both parties being happy with the contract before signing it.

*Victim Service Contract
Cont.*

Furthermore, the Auditor informed the Mayor and Chief that even if both parties are happy with the contract, the Town is ultimately responsible for ensuring services provided by Trinity Behavioral Care does not violate the victims' constitutional rights per Article 1, Section 24 of the South Carolina Code of Laws and that the Victim Advocate is in compliance.

The Auditor explained Lake View could cancel the contract with Trinity Behavioral Care because there is a rescind clause that allows either party to terminate the contract at any time or, they could simply not renew the contract at the end of a year. The Auditor also provided the following contract options to the Mayor, Chief and Clerk:

1. The Town could contract with another agency or municipality if they choose to do so.
2. The Town could contract with another non-profit agency that provides direct victim services.
3. The Auditor also informed the Mayor, Chief and Clerk that they are not required to have a contract with anyone and could provide their own victim assistance services if there appeared to be enough requests from crime victims for services. This would possibly require a part-time Victim Advocate.
4. The Town could employ an "as needed" Victim Advocate.

During the audit site visit, the Auditor evaluated and provided technical assistance to the Mayor, Chief and Clerk on the victim assistance options that may be available. However; after a lengthy discussion, it appeared the Town does not have enough requests from crime victims to warrant employing a fulltime Victim Advocate. However, they could possibly employ a part-time Victim Advocate. But, hiring a part-time Victim Advocate would not be practical due to the Time and Activity process and the small number of victims for the Town. The Victim Advocate's allowable percentage for using the fund would be so low that the Town would still have the same results regarding paying the majority of the salary and expenditures for the position from the General Fund. Another option would be to hire an 'as needed' Victim Advocate to provide services to crime victims and pay them by the hour as the need arises. This person would be required to be certified within the first year of employment.

*Victim Service Contract
Cont.*

As noted, this person would be called in by the Town each time they were needed to provide direct victim services and would not have to complete Time and Activity sheets because their only employment with the Town would be as Victim Advocate.

During the interview, the Chief expressed interest in becoming a Victim Advocate. According to the Chief, per OVSEC, he is already qualified due to the CDV training he receives each year at the South Carolina Law Enforcement Division (SLED) and would only need to get a VSP number. While he receives the necessary 12 hours of OVSEC approved training each year at SLED to maintain his VSP Certification, the Chief would still have to complete the 15 hour core training for his initial VSP Certification as this training is not provided by SLED. The Auditor discussed that the Chief becoming the Victim Advocate for the Town may not be a best practice since there are other options available for consideration. However, prior to the conclusion of the site visit, the Town Mayor stated that he was not in favor of the Chief becoming the Victim Advocate.

Victim Assistance Process

The Auditor asked the Mayor, Chief and Clerk if Lake View currently had written policies and procedures in place for the victim assistance process and found that they did not. The Auditor further asked if the Town had a job description on file for the Victim Advocate's position. The Mayor, the Chief and the Clerk stated that to the best of their knowledge the Town had never had its own Victim Advocate. Therefore, they have never seen the need for a written job description. The Auditor asked the Mayor, Chief and Clerk for a written description of the victim assistance process. The Chief stated the Town has never had a need for the victim assistance process since he became Chief (4 months as of the site visit). However, the process was verbally stated to the Auditor and noted as below:

1. The attending officer would inform the victim of his/her rights, crime victim compensation process, fill out victim impact statement and victim notification form.
2. The attending officer would leave the forms along with incident reports on the Chief's desk.

Victim Assistance Process cont.

3. The following morning, the Chief would call in the Victim Advocate as needed to provide the necessary assistance.

The Chief believed if necessary the Victim Advocate could be called in immediately to provide direct services. However, there has not been a need. The Auditor informed the Chief that this process is required to be in written format and distributed to all relevant personnel. Neither the Mayor, nor the Clerk was aware of the Victim Assistance process (See Recommendation A-1). The Chief stated that the Victim Advocate comes by every now and then, but never attends Court sessions. Per the Chief, the Victim Advocate stated to him the City of Marion has court on the same days and is a bigger City with more victims. Therefore, she could not attend the Lake View court sessions. Although the Town provided the Advocate's agency with funds each month and had a current victim services contract with them, there was no services available for crime victims in court. The Chief asked the Auditor why Trinity Behavioral Care could not have another Victim Advocate attend court sessions. Apparently this was not an option per the contract and an issue to be discussed with Trinity Behavioral Care.

The Chief further stated that when he was a police officer with the Town, he noticed the previous Victim Advocate always came by the office and regularly brought monthly reports, which they put in a ring binder in the Police Department. However, he noticed, when the current Victim Advocate started, they no longer provided the monthly reports. When the Chief inquired about the reports and showed the new Victim Advocate the binder that held the reports provided by the previous Victim Advocate, the new Victim Advocate retrieved the reports stating that the Town should not have received them. This is clearly evidence of noncompliance by Trinity Behavioral Care. The Town is required to have these reports as a part of their records for accountability purposes for the Victim Assistance funds since they had a contract established with Trinity Behavioral Care.

Victim Assistance Process
cont.

After returning from the site visit and meeting with management, the Auditor conducted a conference call with the Mayor, Chief and Clerk on September 10, 2015 and again confirmed that it is not a best practice for a Chief to serve as the Victim Advocate due to the possibility of some victims not feeling comfortable with the Chief providing them with the services they need. Therefore, SOVA recommended that the Chief not become the Victim Advocate since there are other options available for the Town to consider. The Mayor thanked the Auditor for this information.

During the preparation of the audit report, the Auditor received information from the Trinity Behavioral Care Victim Advocate outlining their written Victim Assistance process, which stated:

1. The attending officer would ascertain if there was a crime victim involved.
2. The attending officer would then fill out the paperwork with the victim and attach to incident report.
3. The Victim Advocate would visit the Police Department each week and collect incident reports with victim forms attached.
4. The Victim Advocate would use information on the incident report to generate introduction letter which is mailed to the victim.
5. The Victim Advocate would then follow up with the victim either by phone or home visit to determine if applications for services are needed.
6. The Victim Advocate would assist the victim by making necessary referrals to other agencies, monitoring services and provide transportation if requested.
7. The Victim Advocate would visit the Police Department weekly to cross-reference incident reports with court dockets to determine individual court dates.
8. The Victim Advocate would mail notification letters advising victims of court dates, and assists in preparing Victim Impact Statements, gathering medical bills and any evidence that would assist them with the case.

9. The Victim Advocate would make reminder calls on the day of court. The Victim Advocate would meet with victims and officers before court to prepare the victim.
10. The Victim Advocate would attend court hearings, log and file dispositions, and provide follow up on phone calls and letters as needed.

The Auditor also received a job description for the Victim Advocate from Trinity Behavioral Care and confirmed there was only one Victim Advocate working with the Town of Lake View. However, based on information received during the interview, it appears the Chief was not pleased with the service the Town received (though they have not had a victim since he became Chief 4 months ago) due to the Advocate's lack of availability and no provision for the necessary periodic statistical reports. He stated he does not understand what the Town is getting for the money sent each month for the Advocate's assistance in providing direct services for crime victims in the Town.

The Auditor provided technical assistance on the VSP Certification memo and SC Code of Laws Title 16, Chapter 3; Section 1620 (D) to each Town Official. While preparing for the site visit, the Auditor asked both the Town and Trinity Behavioral Care for confirmation of current VSP certification of Victim Advocates working with Lake View. This confirmation was not received by SOVA from either party. However, the Mayor and Chief did confirm that there was only one Victim Advocate from Trinity Behavioral Care that worked with the Town and provided this individual's name. While preparing the audit report, the Auditor confirmed with The Office of Victim Services Education and Certification (OVSEC) that the Victim Advocate was current with VSP certification as of September 2, 2015, as legislatively mandated. The Auditor discussed at length with the Chief and Mayor that at this point since they were not pleased with the services provided by the Victim Advocate, they could consider the option of discontinuing the contract for the Victim Assistance Program with Trinity Behavioral Care until SOVA could establish the percentage of time the Victim Advocate actually spends providing direct victim services and whether Victim Assistance funds are being expended by Trinity Behavioral Care in accordance with State laws as outlined in section B of this report.

Victim Assistance Process
Cont.

The Auditor informed the Mayor, Chief and Clerk that ultimately the Town would be responsible for the funds if they continued to send them to Trinity Behavioral Care and it is proven that Trinity Behavioral Care spent these funds on unallowable expenditures. The Mayor then stated that the Town would discontinue the transfer of funds.

Upon reviewing the expenditure reports received from Trinity Behavioral Care, the Auditor contacted the Mayor, Chief and Clerk on September 10, 2015 and recommended that they discontinue the contract due to questions concerning the usage of the Victim Assistance funds sent to Trinity Behavioral Care from Lake View. The Auditor also recommended a few other options for victim services such as: contacting the local County Sheriff's Office, City Police Department and another local Non-Profit Entity. The Auditor further explained that the Town is required to ensure SOVA is kept informed of the process for securing a new contract and that it is a necessity to contact SOVA so the agency is aware of the direction the Town chooses regarding their Victim Assistance Program and services. (See recommendations A-2)

The Auditor received confirmation from Trinity Behavioral Care September 18, 2015 that the contract with the Town of Lake View had been discontinued as of September 10, 2015.

Recommendation(s)
and Comments

- A-1 **It is recommended that the Town of Lake View develop written policies and procedures regarding how the Victim Assistance Program operates and distribute to all relevant personnel.**
- A-2 **It is recommended that the Town of Lake View contact the local County Sheriff's Office, City Police Department and/or a local Non-Profit Entity within the next 90 days after receipt of this audit report to inquire and/or develop a new victim service contract with one of these entities. The Chief is to provide SOVA with a copy of the new contract once signed.**

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

B. Victim Assistance Contract

Objective	Is Trinity Behavioral Care providing all services as required by State laws and regulations and complying with the terms of their victim service contracts?
Conclusion	No, Trinity Behavioral Care has not complied with State laws and regulations, or fulfilled all requirements of their victim service contract. There were multiple concerns regarding expenditures of the Victim Assistance funds by Trinity Behavioral Care and whether their Victim Advocate was performing direct victim services for crime victims as required by the victim service contract and legislatively mandated.
Background	Approved Guide for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties Effective December 2013
Discussion	<p>While preparing for the SOVA audit site visit, the Auditor requested the following information and documents directly from Trinity Behavioral Care regarding the Victim Advocate services provided to the Town:</p> <ul style="list-style-type: none">• Information on when the original contract between The Town of Lake View and Trinity Behavioral Care was signed• Confirmation of the number of Victim Advocates that are employed by Trinity Behavioral Care and information on whether or not they have started the SOVA 90 Day Time & Activity process• Current job descriptions for all Victim Advocates working with the Town of Lake View• Information on other staff that may be paid out of the Victim Assistance funds• Confirmation of Current VSP Certification of all Victim Advocates Serving the Town of Lake View• Detailed written description of their Victim Assistance process

Discussion Cont.

- Statistical reports for the period of January 2013 through June 2015 covering the period the victim service contract was in operation between the Town of Lake View and Trinity Behavioral Care
- Detailed expenditure reports for the Victim Assistance funds received for the period of January 2013 through July 2015 in which the victim service contract had been in operation between Town of Lake View and Trinity Behavioral Care
- Information on whether or not there a separate bank accounts for the Victim Assistance funds and the process of ensuring proper accountability of funds

The above information and documents were originally requested from Trinity Behavioral Care August 17, 2015. Prior to the site visit on September 2, 2015, SOVA received only overviews of expenditure reports for FY 13-14 and 14-15 directly from Trinity Behavioral Care, and not the detailed reports requested. On September 8, 2015 after further follow-up by the Auditor, SOVA received confirmation of the original date of the contract and a copy of the original and latest contract, Victim Advocate job description, statistical reports for the period of January 2013 through July 2015, confirmation that Trinity Behavioral Care does not have a separate bank account for the Victim Assistance funds received by contract, and a copy of the Supplemental Schedule from the annual audit from June 30, 2013. The Supplemental Schedules from FY11, FY12 and FY14 were received September 9, 2015 along with Victim Assistance revenue received and expenditure overviews for FY11, FY12 and FY13. Also received were job descriptions for positions paid out of the Victim Assistance funds. However, the confirmation of VSP certification for the Victim Advocate was obtained from OVSEC by the SOVA Auditor on September 9, 2015.

After a review of information collected throughout the audit process, it appears that Trinity Behavioral Care is a non-profit organization whose primary function is to provide alcohol and drug abuse services in Marlboro, Dillon and Marion counties. It appears Trinity Behavioral Care collaborated at some point with Lake View Police Department and entered a victim service contract on January 8, 2013 to provide direct victim services to the Town's crime victims.

Discussion Cont.

During the SOVA FY 14-15 annual budget review of Trinity Behavioral Care, documents were requested by SOVA notating the victim services provided by Trinity Behavioral Care to the municipalities per the victim service contracts they had for various periods of time. During this particular period of time, Trinity Behavioral Care provided statistical reports for October 2014 through December 2014 which noted the Victim Advocates were paid different percentages of their total salary from the Victim Assistance funds. The Auditor then requested time and activity sheets to justify these percentages noted. Trinity Behavioral Care responded that the statistical reports showed the amount of time spent by each Victim Advocate providing direct victim services. These documents were deemed sufficient for the purposes of the annual budget review phase. However, during the SOVA audit process, it was determined that Trinity Behavioral Care currently only had one VSP Certified Victim Advocate paid via contract. Other members of the staff assisted with victim assistance duties, but none were VSP Certified and should not have, as required by legislation provided direct victim services since they are not certified to do so.

Therefore, the lack of VSP Certification disqualifies these employees from receiving any of the Victim Assistance funds irrespective of what duties they performed and places the agency in a noncompliance position by not having these employees certified but assisting crime victims. The Auditor requested the Victim Advocate prepare 90 Days of Time & Activity to establish the current percentage of time spent providing direct victim services. The Victim Advocate started the Time & Activity process the week of August 17, 2015 and was to continue until November 2015. Afterwards SOVA would calculate the allowable percentage once submitted. However; as noted earlier, the Auditor received confirmation from Trinity Behavioral Care September 18, 2015 that the contract between their agency and the Town of Lake View had been discontinued as of September 10, 2015.

After multiple requests by the Auditor, both before and after the site visit, a detailed description of the Victim Assistance process from crime to court was received from Trinity Behavioral Care. It appears Trinity Behavioral Care does have a Victim Advocate Manual. A copy of the current manual was provided to the Auditor by the Town of

Lake View during the preparation for the site visit. However, an updated manual is required and recommended.

Please note the following regarding issues with the manual:

- Ongoing training required to be updated from 10 hours of training yearly to 12 hours of OVSEC approved training per year
- Replace Approved Guidelines 2010 version with 2013 version
- Update SOVA Crime Victims' Compensation Technical Assistance form
- Update SOVA Crime Victim Communication form
- Update SOVA website and contact information pages
- Update SOVA Auditing Brochure

Trinity Behavioral Care did not confirm that the manual was distributed to relevant personnel, or who would be responsible for updating the manual. This is information the Auditor is required to notate.

Victim Services Provided

From comparing the description of the victim assistance process and procedure as described by the Chief and the expectations of the Mayor with the description and the actual victim assistance process provided by Trinity Behavioral Care, it is evident there are discrepancies between the functions required by the Town and the functions actually performed by the Victim Advocate. One example of this is the Victim Advocate does not attend court sessions in the Town of Lake View due to the court sessions in another municipality being held on the same days. As stated earlier in this report, for this and other reasons there are concerns that victims' rights are being violated in the Town of Lake View due to the Victim Advocate's absence and unavailability. The original contract between Trinity Behavioral Care and The Town of Lake View was signed in January 2013.

During the SOVA FY 14-15 annual budget review phase, in October 2014, it was explained to the Executive Director of Trinity Behavioral Care that all contracts are required to be revised to include a clause stating that Trinity Behavioral Care would provide monthly, quarterly and yearly statistical reports and the contract would be renewed on an annual basis.

*Victim Services Provided
Cont.*

During the audit process, it was brought to the Auditor's attention by Trinity Behavioral Care that one of the other municipalities had ended their contract with them as well in May 2015.

During the course of the audit, the Auditor did receive from the Town of Lake View statistical reports for FY 13-14 and 14-15 that Trinity Behavioral Care sent to them per the Auditor's request. According to the Chief, Trinity Behavioral Care does not provide regular statistical reports to the Town as required for accountability purposes. Per the Chief, the previous Victim Advocate brought reports to the police office and placed them in a binder for their records. When the current Victim Advocate started, they no longer provided the monthly reports. When the Chief inquired about the reports and showed the new Victim Advocate the binder that held the reports provided by the previous Victim Advocate, the new Victim Advocate retrieved the reports stating the Town should not have them. According to the Chief, the Town of Lake View received no reports from the time the new Victim Advocate started in March 2015 until SOVA requested copies of the reports in August 2015 prior to the site visit. The Auditor has determined the following information from the statistical reports and financial documents provided during the course of the audit review. A brief synopsis is noted below:

- There have been a total of 11 victims during the life of the contract between the Town of Lake View and Trinity Behavioral Care from January 2013 to September 2015.
- A total of \$22,400 was provided from The Town of Lake View to Trinity Behavioral Care from January 2013 to September 2015 per the contract agreement.
- According to Trinity Behavioral Care's statistical reports provided by the Town of Lake View to SOVA, the Victim Advocate has spent an estimated 240 hours total providing victim services. This was calculated at \$95 per hour of victim services provided and \$2,000 submitted to Trinity Behavioral Care for each victim served.
- The Auditor has requested statistical reports multiple times (3 times) for the other municipalities served by Trinity Behavioral Care, but none were received as of the date of this report.

Act 141 Revenue and Expenditures

- Trinity Behavioral Care confirmed, after multiple requests by the Auditor that they did not have a separate bank account for Victim Assistance funds received. However, they did account for the funds separately.
- Supplemental Schedules were provided to SOVA by Trinity Behavioral Care on September 10, 2015 for FY 11, 12, 13 & 14. In addition, detailed Trinity Behavioral Care expenditure reports for FY 13-14 and 14-15 were provided to SOVA by The Town of Lake View during the preparation for the audit site visit. However, the information submitted for FY 13-14 was missing information on key accounts, specifically the detailed description of which paychecks were partially paid through the Victim Assistance account and the corresponding employer contributions paid out of the Victim Assistance funds. Detailed reports for FY 12-13 were submitted to SOVA by Trinity Behavioral Care on October 28, 2015, while preparing this audit report. Based on a review of the financial information received from Trinity Behavioral Care for FY 12-13, 13-14 and 14-15, there appeared to be multiple areas of concern regarding who was paid out of the Victim Assistance funds and the expenditures paid with these funds.
- An overview of the unallowable expenditures from the financial reports for all Victim Assistance funds received by Trinity Behavioral Care from the 3 Municipalities contracting with them for their victim services during the period of July 1, 2012 through June 30, 2015 (the time period that the contract for all 3 Municipalities were in effect) is noted in the chart that follows.

Unallowable Expenditures for Lake View and 2 Other Municipalities

Expenditure	FY13	FY14	FY15
Personnel	\$ 4,346	\$ 512	\$ 8,274
Contractual Services	\$ 1,843	\$ 1,746	\$ 1,333
Fixed Charges		\$ 3	\$ 32
Training & Travel		\$ 425	\$ 672
Employer Contributions	\$ 1,423	\$ 329	\$ 3,396
Admin Services	\$16,670	\$ 16,661	\$ 28,249
Accounting Fees	\$ 269	\$ 401	\$ 825
Admin Costs	\$ 659	\$ 739	\$ 1,609
Other Expenses			\$ 438
Amount remaining of submitted funds at end of year or transferred from general fund to cover shortfall in submitted funds	\$ 3,588	(\$ 6,198)	(\$ 40,399)
Total Yearly Unallowable Expenditures	\$ 28,798	\$ 14,616	\$ 4,430
Total amount to be reimbursed to 3 Municipalities	\$47,844		

All expenditures deemed unallowable by SOVA per the Approved Guidelines from the Victim Assistance fund are required to be reimbursed back to the contracting municipalities and placed in their Victim Assistance funds by Trinity Behavioral Care. **This amount was calculated at \$47,844 for July 2012 through June 2015 (the period when the contract between the Town of Lake View and Trinity Behavioral Care was in effect along with contracts with 2 other municipalities).**

However, because Trinity Behavioral Care had victim service contracts with 3 municipalities, total of \$47,844 is inclusive of all 3 municipalities.

Act 141 Revenue and Expenditures cont.

The other 2 municipalities addressed in this report will have their documents reviewed by SOVA once a date for a Financial and Programmatic audit of Trinity Behavioral Care has been established. The reimbursement to the Victim Assistance funds of these municipalities will be addressed at that time.

The portion of the unallowable expenditures that is required to be reimbursed to the Town of Lake View Victim Assistance fund was calculated from the Financial Reports received from Trinity Behavioral Care totaling an amount of **\$7,622**. (See recommendation B-1).

The **\$7,622** total amount reimbursable to the Town of Lake View was calculated by first computing the total amount of Victim Assistance funds provided to Trinity Behavioral Care by the Town of Lake View each year during the life of the contract. The percentage of the total funds that were received by Trinity Behavioral Care from Lake View each year was then calculated and this percentage was used to calculate the amount of unallowable expenditures that is required to be reimbursed to the Town of Lake View by Trinity Behavioral Care.

Some of the major concerns noted by the SOVA Auditor were:

- Multiple Trinity Behavioral Care employees, including supervisors appear to have had some portion of their salaries and the corresponding portions of the employer contributions paid from the Victim Assistance funds. The only allowable salary expense is for a VSP Certified Victim Advocate while they perform direct victim services as a part of their Victim Advocate duties. No other personnel should have been paid any portion of their salary from these funds. Please note that none of the other employees are VSP Certified which prevents them from providing direct victim service to crime victims. Therefore, they are not in compliance with State laws regarding Victim Service Provider Certification.

- The actual T & A percentage for the current Victim Advocate is required to be calculated using the SOVA 90 day process to obtain an accurate percentage of time spent by the current Victim Advocate providing direct victim services. The Victim Advocate began the process August 17, 2015 and was to continue through mid-November, 2015. Afterwards, the Victim Advocate was to submit the 90 days of sheets to SOVA for review. The Auditor was then to calculate the allowable percentage and communicate this information to Trinity Behavioral Care, which would have allowed them to pay this percentage of the Victim Advocate's salary from the Victim Assistance funds going forward. The Victim Advocate would be required to continue to complete sheets daily on an ongoing basis. However, as noted earlier, this contract was cancelled by the Town. Therefore, the Time and Activity process was no longer necessary.
- It appears that both the Executive Director and the Financial Director have had a part of their salary paid from the Victim Assistance funds. Trinity Behavioral Care provided job descriptions for these positions but, they did not show any victim advocate duties providing direct service to crime victims or any need for VSP Certification. Therefore, these expenditures are unallowable.
- Administration Personnel appeared to have been paid a portion of their salary and employer contributions from the Victim Assistance fund. This is not allowable since they too are not VSP Certified nor do they provide direct victim services.
- It appears that Trinity Behavioral Care paid a portion of all telephone charges, both for cell phones and office phones from the Victim Assistance fund. Telephone expenses can only be paid for from the Victim Assistance funds for a cell phone used exclusively by the Victim Advocate in performing direct victim services. The cell phone number must be provided to crime victims by the Victim Advocate and on the victim service publications. This was found to be the case during the audit.

Act 141 Revenue and Expenditures cont.

The cell phone number was published on the victim service publications for victims to call. A desk phone cannot be paid from the Victim Assistance funds unless the Victim Advocate is housed in a separate location from the main building and providing direct victim services to crime victims. As noted earlier, the cell phone charges for the Victim Advocate's cell phone are allowable since it was a published number for victims to call on victim service publication items. However, the office phone charges are unallowable expenditures.

- It appears that Trinity Behavioral Care has paid a portion of their utility bills from the Victim Assistance fund. The utilities cannot be paid from the Victim Assistance fund unless the Victim Advocate is housed in a separate location from the main building providing direct victim services, or for a non-profit facility that houses crime victims. Please note this is not the case. Therefore, these expenditures are unallowable.
 - It appears that training and travel expenditures have been paid from the Victim Assistance fund for employees that are not VSP Certified Victim Advocates. These are unallowable expenditures.
 - Administrative Services have been paid from the Victim Assistance fund by Trinity Behavioral Care. Administrative Services are unallowable expenditures.
 - Accounting Fees have also been paid out of the Victim Assistance fund. These fees are unallowable expenditures.
-

Recommendation(s)
and Comments

B-1 It is recommended that Trinity Behavioral Care develop and implement a written plan of action to reimburse the \$7,622 of unallowable expenditures from the ACT 141 funds received from the Town of Lake View to the Town by the scheduled date of the 90 Day Follow up site visit.

Trinity is to make the initial payment to the Town of Lake View within 30 days of the date of issue of this report and to submit copies of the check and journal entry to SOVA showing this payment has been made, and for each month thereafter until paid in full. Trinity Behavioral Care is required to have actually made the reimbursement to the Town of Lake View and submitted the required documentation to SOVA as stated within 30 days of receipt of this report and each month thereafter until paid in full by the scheduled date of the 90 Day Follow up site visit.

The Town of Lake View is to submit a deposit slip and bank statement to SOVA showing that they received each payment and placed it in their Victim Assistance fund within 30 days of the receipt date every month until paid in full by the scheduled date of the 90 Day Follow up site visit.

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

C. Victim Assistance Program Reporting

Objective	Has the Town of Lake View fulfilled the reporting requirements for the Victim Assistance fund as it relates to State laws and regulations?
Conclusion	No, The Town of Lake View regularly submitted the monthly State Treasurer's Revenue Remittance Form (STRRF) to the State Treasurer's office before the 15 th of the following month. However, there are periods in which the forms were delayed by one month. Also, the Town of Lake View did not have any written policies & procedures in place to ensure this process takes place smoothly and regularly, and that sufficient funds are available each month.
Discussion	<p>While preparing for the audit site visit, the Auditor requested the following:</p> <ul style="list-style-type: none">• State Treasurer's Revenue Remittance Forms (STRRF) for July 2010 through July 2015 along with the State Treasurer's payment receipts for July 2010 through March 2015.• State Treasurer's Office receipts for STRRFs submitted for July 2010 through July 2015.• Supplemental Schedules from annual town audits from FY 10 through FY 14.• Statistical reports from the Trinity Behavioral Care Victim Advocate for the years that the contract has been in force between the Town of Lake View and Trinity Behavioral Care, which is from January 2013 through July 2015.• Town of Lake View's policies and procedures in written format for ensuring that the STRRFs are submitted in a timely fashion each month and that sufficient funds are available.

The Auditor received requested STRRF's, State Treasurer's Office receipts for STRRF's, Supplemental Schedules and Statistical Reports from the Lake View Town Clerk on August 21, 2015.

**State Treasurer's Revenue
Remittance Forms**

Prior to the audit site visit, the Auditor reviewed the STRRF's received from the Town. Out of the 20 STRRF's reviewed, covering the period of July 2013 through March 2015, there were 15 processed in a timely manner. The other 5 STRRF's were not submitted on time and were delayed for a month. During the audit site visit interviews, both the Mayor and Clerk stated they believed these situations were oversights by Town Officials. However, when the errors were discovered, they were corrected. A detailed review by the Auditor showed that this appears to be the case.

The Auditor inquired regarding the Town's written policies and procedures for ensuring the STRRFs are submitted in a timely fashion guaranteeing that sufficient funds are available each month. The Clerk and Mayor stated there were no formal written procedures in place. The Auditor emphasized the importance of creating written procedures to ensure the STRRF is submitted in a timely fashion and to aid in guaranteeing that sufficient funds are available each month. Having these written policies and procedures in place would prevent errors noted above from reoccurring and would also allow someone other than the Clerk to submit the report correctly and in a timely manner if necessary. The Auditor stated that this would be a recommendation in the audit report. The Clerk stated she would be the responsible party to ensure policies and procedures when created, were distributed to all relevant personnel. The Clerk would also be required to ensure that all updates were documented and distributed to all relevant personnel. (See recommendation C-1)

Victim Statistics

During the site visit interviews, the Mayor, Chief and Clerk were asked if Trinity Behavioral Care regularly submitted statistical reports. All stated that Trinity Behavioral Care did not submit regular statistical reports until the Town specifically requested them prior to the audit site visit. Following this request, statistical reports were received by the Town of Lake View from Trinity Behavioral Care for FY 13-14 and 14-15. However, as noted previously, none were received by the Town prior to this time as required.

The Auditor explained to the Mayor and Chief the importance of the Town requesting and collecting victim service statistical reports for all contracts. This information is warranted for accountability purposes and to validate the Town's Victim Assistance Program and direct services to crime victims.

Annual Audit

The Town of Lake View has been submitting their annual audit to the State Treasurer's Office including the required Supplemental Schedule for the Victim Assistance funds on time. Prior to the site visit, the Auditor requested and received copies for review of the Supplemental Schedules for audits from FY 10 through FY 14. The Auditor provided technical assistance to the Mayor and Clerk on Supplemental Schedules and the SC Code of Laws, Section 14-1-208. As a result of the technical assistance provided, the Clerk and Mayor were made aware they could withhold the cost of preparing the Supplemental Schedule from the revenue submitted to the State Treasurer's Office. The Auditor provided the contact information for the State Treasurer to inquire about reclaiming funds for prior years' Supplemental Schedules they paid from the general fund.

Recommendation(s) and Comments

- C-1 It is recommended the Town of Lake View create policies and procedures in written format detailing the process of submitting the STRRF by the 15th of each month, to include ensuring that sufficient funds are available, and distribute policies and procedures to all relevant personnel.**

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

D. Victim Assistance Program Revenue and Expenses**Objective**

Has the Town of Lake View maintained accountability of revenue and expenditures for the Victim Assistance fund in accordance with State laws and regulations?

Conclusion

Yes, the Town of Lake View has maintained accountability of revenue and expenditures for the Victim Assistance fund in accordance with State laws and regulations. However, the Town did not have written policies and procedures in place for expenditure requests from the Victim Assistance fund.

Discussion

While preparing for the audit site visit, the Auditor requested the following:

- Victim Assistance bank statements from the Town of Lake View for the period of July 2010 through July 2015.
- Expenditure reports for the period of July 2010 through July 2015.
- Policies and Procedures in written format for expenditure requests from the Victim Assistance fund.

The Auditor also requested during the preparation of the site visit that the Town of Lake View obtain expenditure reports and written policies and procedures for requesting these expenditures from Trinity Behavioral Care for the period the contract had been in place between the Town of Lake View and Trinity Behavioral Care, which is January 2013 through July 2015. The expenditure reports from Trinity Behavioral Care for the Victim Assistance funds for FY 13-14 and FY 14-15 were sent to the Auditor by the Town Clerk on August 21, 2015 prior to the audit site visit. Multiple concerns were identified by the Auditor regarding these expenditure reports and outlined in detail in Objective B of this audit report.

**Victim Assistance Bank
Account**

According to the requested Victim Assistance bank statements submitted by the Town Clerk prior to the site visit, the Town of Lake View opened up the current Victim Assistance bank account in May 2011. Prior to this, the Mayor stated the Town had accounted for the Victim Assistance funds separately but not in a specific separate bank account.

The Auditor noted that there appeared to be no deposits of retained funds into the bank account from June 2011 through February 2013. When first asked, the Mayor thought that the contract with Trinity Behavioral Care was signed in June of 2011, so the retained funds were sent to Trinity Behavioral Care and not deposited in the fund's account. After further investigation by the Auditor and information received from Trinity Behavioral Care, it appears the contract was originally signed in January 2013, and the first monthly retained amount submitted to Trinity Behavioral Care in February 2013.

The Auditor noted that in May 2013 and May 2014 there were deposits into the Town's Victim Assistance bank account for \$11,577.51 and \$5,887.96 respectively. After research, these appear to be attempts by the Town of Lake View to rectify the lack of deposits into the account of the monthly retained amounts for the period of June 2011 through January 2013. The annual discrepancies on the Supplemental Schedules in the Town's annual audits were \$9,322.84 in June 2011, \$16,496.21 in June 2012, \$7,651.84 in June 2013, and \$1,763.88 in June 2014. This suggests that the Town of Lake View attempted to address the deficit owed to the Victim Assistance fund and reimbursed the fund accordingly. Additionally, it was discovered by the Auditor that the funds retained by the Town for June 2013 in the amount of \$1,763.88 was never added to the expenditures on the Supplemental Schedule form of June 2014. This resulted in the apparent discrepancy between the Supplemental Schedule and the corresponding bank statement of this amount.

This discrepancy requires the Town of Lake View accountants to address this issue to ensure it is resolved. During the preparation of the Supplemental Schedule for June 2015 is when this should be addressed because it will then allow the Victim Assistance fund bank statements and the Supplemental Schedule to balance itself out.

*Victim Assistance Bank
Account Cont.*

It was noted during the site visit that the annual Town audit for year ending June 30, 2015 had not started. When the Auditor questioned the Mayor about the start date, he stated that it would not be started and conducted any time soon because the Town was so backed up due to the Clerk being a new employee.

Expenditures

Within the scope of this audit, July 2010 through July 2015, the only expenditures from the fund other than the retained amounts sent to Trinity Behavioral Care per the contract, were two donations of \$1,000 each to the Pee Dee Coalition. One was in April 2014, the other in May of 2015 and allowable bank charges of \$29 each in November 2012 and July 2015. It appears the Town of Lake View did not first ask for a request letter from Pee Dee Coalition detailing how much they were requesting and purpose of those funds needed to be specified for providing direct victim services. Also, the Town of Lake View did not use the donation form developed by SOVA to ensure that these funds were properly accounted for, or the process followed by the non-profit as required. The Auditor gave detailed technical assistance to the Mayor and Clerk on the donation form and the donation process.

It appears from reviewing the Pee Dee Coalition's budget during the review of the file, the April 2014 donation was not reported to SOVA by the Pee Dee Coalition during the SOVA FY 14-15 Annual Budget Review Phase. The Pee Dee Coalition will be required to report the May 2015 donation to SOVA during the SOVA FY 15-16 Annual Budget Review Phase and the Town of Lake View will be required to collect and submit the Pee Dee Coalition's expenditure report for these funds. As noted, the Pee Dee Coalition is required to provide to the Town during and/or prior to SOVA's 90 Day follow-up site visit all required and necessary information such as expenditure reports, etc. for the April 2014 donation, since this information was not provided to SOVA for the FY 14-15 budget review process. The Town of Lake View is responsible for retrieving all of this information and giving it to the SOVA Auditor for the 90 Day follow up site visit. (See recommendation D-2)

Expenditures cont.

During the audit process, technical assistance was provided on allowable expenditures that the Town of Lake View could make at present: which includes the purchase of Victim Notification Forms, Victim Assistance Program brochures and flyers, sponsorship of a local OVSEC authorized training event using the current per diem allowances, donations to non- profits or to the county or to another municipality toward their Victim Assistance Program. The Chief informed the Auditor that the current brochures and flyers are provided by Trinity Behavioral Care, so this would not have been an allowable expenditure for the Town of Lake View while they were in a contract with Trinity Behavioral Care.

**Expenditure Request
Procedures**

The Mayor, Chief and Clerk were asked if they had written policies and procedures in place for expenditure requests from the Victim Assistance fund. The Mayor, Chief and Clerk stated they did not, but if a request is made for Victim Assistance funds, the procedure would be the same as for other expenditure requests within the Town of Lake View as noted below:

- The request would be given to the Mayor
- The Mayor would approve if the amount was low enough, or has the option to decline
- If necessary, the request would be brought before the Town Council and they would approve or decline the request
- If approved, the check would be written by the Town Clerk
- The Mayor would sign the check

The Auditor explained that a recommendation would be for written policies and procedures for requesting expenditures specifically from the Victim Assistance fund and that they would be distributed to all relevant personnel. The procedure would be required to include the above elements and also have the following added:

- A standard request form or written justification of each expenditure is required to be filled out and kept on file

*Expenditure Request
Procedures cont.*

- A person is required to be designated to review the Approved Guidelines and ascertain if the expenditure is allowable
- The Chief is required to sign off on each expenditure request

The Clerk stated she would be the responsible party for ensuring distribution of policies and procedures, including updates when they are put into place.
(See recommendation D-1)

The Auditor provided technical assistance to the Mayor, Chief and Clerk regarding what could be done with the funds remaining in the Victim Assistance account since they do not have a Victim Advocate. The options discussed included: donations to a local non-profit, the County or another local municipality for providing direct victim services via their Victim Assistance Program. Also, another option to consider is entering a victim service contract with a local non-profit, County or another municipality to provide the Town of Lake View's victim service needs.

**Recommendation(s)
and Comments**

- D-1 It is recommended the Town of Lake View develop written policies and procedures containing a standard request for expenditures and keep on file as noted previously in this report. They are required to designate a person to review the Approved Guidelines and ascertain if the expenditure is allowable. The written documentation of policies and procedures must be distributed to all relevant personnel by the 90 Day Follow up audit site visit.**
- D-2 It is recommended the Town of Lake View retrieve the Pee Dee Coalition's expenditure reports for the FY 14 donation of \$1,000 and provide them to SOVA before or during the 90 Day Follow up audit site visit.**

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

E. Technical Assistance**Documentation Provided**

During the site visit the Auditor explained and provided copies of the following documents and procedures as well as provided 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 Contract
5. Sample Donation form
6. Sample Staff Hired Report
7. Sample Time and Activity Report
8. Sample Expenditure Report
9. Victim Advocate Procedural Manual
10. Copy of 2013 Approved Guidelines
11. Victim Assistance Statistical Reports
12. Technical Assistance

Other Matters

There are no other matters.

Corrective Action

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 noncompliance 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.”

The Town of Lake View 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 Chief, Mayor and Clerk/Treasurer. 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 audit was completed on September 2, 2015.

The Auditor issued the final report to the Town of Lake View on March 4, 2016.

In June, 2016, The State Office of Victim Assistance will schedule to meet with applicable officials of the Town of Lake View for the 90 Day Follow-up Audit to review all errors found in this report and to ensure the errors have been corrected.

Official Post-Audit Response

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

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

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

www.sova.sc.gov

STATE OFFICE of VICTIM
ASSISTANCE

Larry Barker, Ph.D., Director
State Office of Victim Assistance
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Columbia, SC 29201
803.734.1900
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Programmatic Review Completed by:

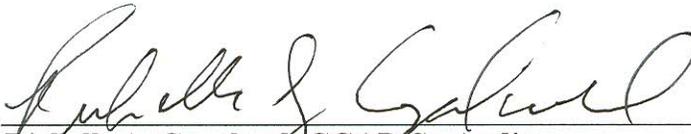


Andrew Walsh, Auditor

3/4/16

Date

Reviewed by:



Richelle A. Copeland, CGAP, Sr. Auditor

3/4/16

Date



Ethel Douglas Ford, CPM, Deputy Director

3/4/16

Date



Larry Barker, Ph.D. Director

3/4/16

Date

