

SOVA

Programmatic Review

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NEW PROVISO 89.61

Effective July 1, 2011

89.61. (GP: Assessment Audit I Crime Victim Funds) If the State Auditor finds that any county treasurer, municipal treasurer, county clerk of court, magistrate, or municipal court has not properly allocated revenue generated from court fines, fines, and assessments to the crime victim funds or has not properly expended crime victim funds, pursuant to Sections 14-1-206(B)(D), 14-1-207(B)(D), 14-1-208(B)(D), and 14-1-211(B) of the 1976 Code, the State Auditor shall notify the State Office of Victim Assistance. The State Office of Victim Assistance is authorized to conduct an audit which shall include both a programmatic review and financial audit of any entity or non-profit organization receiving victim assistance funding based on the referrals from the State Auditor or complaints of a specific nature received by the State Office of Victim Assistance to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed by the Victim Services Coordinating Council. The Victim Services Coordinating Council shall develop these guidelines to ensure any expenditure which meets the parameters of Title 16, Article 15 is an allowable expenditure. Any local entity or non-profit organization that receives funding from revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the State Office of Victim Assistance within thirty days of the budget approval by the governing body of the entity or non-profit organization. Failure to comply with this provision shall cause the State Office of Victim Assistance to initiate a programmatic review and a financial audit of the entity's or non-profit organization's expenditures of victim assistance funds. Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or non-profit organization on their website where it shall remain until such time as they are in compliance with the terms of this proviso. Any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victims Assistance. If the entity or 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 non-profit organization for improper expenditures. This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.



**For further information,
please call: (803) 734-1900
and ask for the Auditing Section.**



**“Fines, Fees &
Assessment Fund”
“FFA Fund”**

State Office of Victim Assistance

1205 Pendleton Street, Rm. 401
Columbia, SC 29201
Phone (803) 734-1900
Fax (803) 734-1708

Victims Only Please 1-800-220-5370

The State Office of Victim Assistance is excited about the working relationships that our office has gained over the years with the various agencies within the victim service field. We have all worked hard together to bridge the gap in victim services and continue to strive to provide the best quality of services to those that have been victimized. In doing so, we now find ourselves at a point where we have legislation that enables SOVA to have some oversight of the crime victim funds.

Due to proviso 89.61, SOVA is now legislatively mandated to conduct Programmatic reviews on any entity or non-profit organization receiving victim assistance funding to ensure that the crime victim funds are expended in accordance to the law. If errors are found, the agency has 90 days to rectify the problem and a penalty will apply if this is not done within the specified time period. Also, any local entity or non-profit organization who receives funding from the victim assistance funds is required to submit their budget to SOVA within 30 days of the budget being approved by local governing entity or non-profit organization.

This brochure is developed to help educate and provide information to agencies receiving any portions of these funds. It is our intent to provide technical assistance to your agency regarding best practices that will aid in the accountability of such funds.

Therefore, should you have questions and or concerns regarding the SOVA Auditing Section and what is required of you, please do not hesitate to call our agency at 803-734-1900. We will be happy to assist you.

Thank you for your continued support and we look forward to collaborating with you and working together to meet the needs of crime victims.

SOVA Director



Pre Requested Audit Documents

Should the State Office of Victim Assistance perform a Programmatic Review of your victim funds, the following documents will be requested prior to the site visit (**Note:** SOVA reserves the right to request any additional information as deemed necessary for completing this Programmatic Review.):

- Agency Overview and Agency Website
- Victim Assistance FFA Expenditure Reports
- Copy of Financial Statements
- How many expense files are located in the office?
- Copies of last 5 SOVA budget submissions
- List of all local governing entities and non-profit organizations receiving FFA funds
- Victim Staff Hired Report
- Victim Advocate Job Description
- Volunteer Victim Advocate Job Description
- Copy of victim assistance operational policies and procedures
- Copy of victim/witness assistance publication
- List of Training/Conferences/Certifications available for victim advocate and/or volunteer advocates
- Copy of prior audits

Please return all of the above documentation at least five business days prior to the auditor's on-site visit

Technical Assistance

Explain Provisio 89.61

- Provide a copy and explain suggested guidelines for fines, fees & assessment fund
- Provide a copy of sample budget
- Provide and explain various SOVA documents that aid in the accountability of FFA funds
- Provide information on the case management system used within "Court Administration Office"

Agencies/Departments SOVA auditors may request to meet with during a site visit:

- Clerk of Court
- Municipal Court
- Magistrate
- Finance
- Treasurer
- Sheriff's Department
- Police Department
- Non-profit Entity
- Victim Witness Department

