

## Mike Shealy

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**From:** Kevin Yokim [KYokim@florenceco.org]  
**Sent:** Thursday, August 30, 2012 3:01 PM  
**To:** Thomas B. Robinson; dmalloy mceachin  
**Cc:** 'Tim Winslow (TWinslow@scac.sc)'; Josh Rhodes (JRhodes@scac.sc); Robert Croom (RCroom@scac.sc); Robby Dawkins; Mike Shealy; Craig Parks  
**Subject:** FW: Florence County Recoupment Letter  
**Attachments:** Fines, Fees And Assessments Suggested Guidelines January 2010.pdf; New Proviso 89.61.docx; AVG Certification.txt

All,

See below and attached.

While I was at the SCAC offices earlier today, I had a great opportunity to discuss this issue with Tim Winslow and Josh Rhodes on SCAC staff. They made the following two points:

- 1) They believe there is a budget proviso adopted in 2009(?) allowing SOVA to conduct budget reviews/desk audits, so they question SOVA's ability to audit information prior to that date.
- 2) In similar fashion, and in agreement with the attached proviso provided by SOVA, SOVA has the ability to establish guidelines in accordance with the statute, effective July 1, 2011, so Tim and Josh question SOVA's ability to retroactively audit previous years. In addition, a budget proviso is a temporary action and applies for only that one year.

In addition, if you review the pdf attachment, you will see that it is "suggested guidelines" and it is "including, but not limited to." So therefore, does SOVA have a list of specifically unallowable expenditures? If not, how do they determine if an expenditure is unallowable based on their "suggested guidelines"?

Bottom line, worst case scenario would be that SOVA would have the ability to declare certain items as unallowable for FY11/12 only (which would then total around \$25,000 net) and ask us to correct them going forward, even if we agreed with their unallowable determination.

Malloy,

Feel free to contact Tim to discuss this further with him, if necessary.

**Kevin V. Yokim, CPA, CGFO**  
Florence County Finance Director  
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Florence, SC 29501  
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**From:** Copeland, Richelle [mailto:RCopeland@oepp.sc.gov]  
**Sent:** Thursday, August 30, 2012 2:19 PM  
**To:** Kevin Yokim  
**Cc:** Thomas B. Robinson; dmalloy mceachin  
**Subject:** RE: Florence County Recoupment Letter

Mr. Yokim,

According to Proviso 89.61 (attached), "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". As a result of the Proviso, the Victim Services Coordinating Council (VSCC) has determined that these funds shall be spent only on personnel salaries/benefits for those performing direct victim services to crime victims as outlined in the approved guidelines or expenditures on our website at [www.sova.sc.gov](http://www.sova.sc.gov) (under the auditing tab). The VSCC is legislatively mandated per Proviso to set, establish and develop these guidelines.

From our review of your job descriptions for:

- LEGAL RECORDS CLERK II (CLERK OF COURT)
- VICTIM WITNESS SPECILIST (SOLICITOR'S OFFICE)
- CDV INVESTIGATOR (as of January 2010)

It appears they do not provide direct victim services to crime victims. According to the VSCC Approved Guidelines (attached), it appears that one is an investigator that is not allowed as of January 2010 per VSCC and the other 2 provide administrative/clerical support to the victim assistance program but do not serve in the same capacity as your identified victim advocates in providing direct advocacy and services to crime victims as outlined in their job descriptions which are allowable.

Richelle A. Copeland  
1205 Pendleton St. Rm. 401  
Columbia, SC 29201  
(803) 734-4137 - Office  
(803) 734-1708 - Fax

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**From:** Kevin Yokim [<mailto:KYokim@florenceco.org>]  
**Sent:** Wednesday, August 29, 2012 4:52 PM  
**To:** Copeland, Richelle  
**Cc:** Thomas B. Robinson; dmalloy mceachin  
**Subject:** RE: Florence County Recoupment Letter

Richelle,

I have been asked by the County Administrator and County Attorney to obtain from you the Code of Laws or Code of Regulations section(s) that specify that the Legal Records Clerk II (Clerk of Court), the Victim Witness Specialist (Solicitor's Office), and the CDV Investigator (Solicitor's Office) are unallowable job positions, so they can review this documentation.

Thank you for your help with this matter.

Kevin V. Yokim, CPA, CGFO  
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Phone: 843-665-3013  
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**From:** Copeland, Richelle [mailto:RCopeland@oepp.sc.gov]  
**Sent:** Tuesday, August 28, 2012 12:05 PM  
**To:** Kevin Yokim  
**Subject:** Florence County Recoupment Letter

Mr. Yokim,

Thank you for your continued assistance in completing the SOVA Budget Review/Desk Audit of the Florence County Victim Assistance Program. Over the past few months SOVA has reviewed the FY 07 – FY 12 Victim Assistance Expenditure Reports, Revenue Reports, Job Descriptions and Yearly Budgets. During the review process, Florence County was informed the following were unallowable job positions paid out of the fund:

1. LEGAL RECORDS CLERK II (CLERK OF COURT)
2. VICTIM WITNESS SPECILIST (SOLICITOR'S OFFICE)
3. CDV INVESTIGATOR (as of January 2010)

As of April 12, 2012, Florence County was informed all funding to support the above job positions would need to be discontinued immediately. These positions are not considered providing a direct service to crime victims. It is my understanding from continued discussions these positions are no longer paid out of the fund.

**Job descriptions considered allowable to pay out of the fund:**

- |                                        |                      |
|----------------------------------------|----------------------|
| 1. VICTIM WITNESS ADVOCATE COORDINATOR | (SOLICITOR'S OFFICE) |
| 2. VICTIM WITNESS ADVOCATE             | (SOLICITOR'S OFFICE) |
| 3. VICTIM WITNESS ADVOCATE ASSISTANT   | (SOLICITOR'S OFFICE) |
| 4. VICTIM WITNESS SPECIALIST           | (SHERIFF'S OFFICE)   |
| 5. VICTIM WITNESS ADVOCATE             | (SHERIFF'S OFFICE)   |

Keep in mind for any position allocated and paid 100% out of the victim assistance fund, all additional duties assigned must be considered supporting and providing direct service to crime victims. Should you wish to change the percentage allocation in the future, contact the SOVA Auditing Section for further guidance.

As of August 28, 2012, SOVA has concluded its review and a reimbursement determination have been established. Based on the information received for FY07 - FY12, it appears the County has spent the following in unallowable salaries out of the fund:

• FY 07- FY10 Victim Witness Specialist (Solicitor's Office)	\$ 91,917.26
• FY 07- FY12 Legal Records Clerk II (Clerk of Court Office)	\$ 187,522.00
• FY 11- FY12 CDV Investigator (Solicitor's Office)	<u>\$ 61,070.00</u>
	\$ 340,509.26

Upon review of the above information, Florence County has spent \$ 340,509.26 in unallowable expenditures for salaries from FY 07- FY12. However, further investigation showed the County paid for (1) Victim Witness Advocate position in the Solicitor's Office out of the General Fund for the period FY11 – FY12 in the amount of \$72,906.21. Therefore, Florence County was given credit for salaries paid out of the General Fund in the amount of \$72,906.21 for FY 11-FY12. This means the County is only responsible for reimbursing the fund the difference of \$ 267,603.05.

In addition to providing the above information, Florence County has informed SOVA that they took the initiative and reimbursed the fund \$662 for the Sheriff's Office employee's uniforms (an unallowable expense as of January 2010) out of the Victim Witness Assistance Fund.

As we have worked in a collaborative effort in the past few months to rectify this issue, it is our intent to provide the county with any technical assistance that may be needed as it relates to this matter. The recoupment amount of \$ 267,603.05 should be reimbursed to the fund no later than September 28, 2012. Attached is a copy of the Florence County Reimbursement Chart for FY 07-FY12. **As of 5 pm on September 28, 2012, we will need supporting documentation such as a deposit receipt, journal entry or any other documentation showing the reimbursement in the amount \$ 267,603.05.**

Should you have any question, feel free to contact me. I will be happy to discuss the reimbursement in further details. Please visit the auditing website section at [www.sova.sc.gov](http://www.sova.sc.gov) (click on auditing tab) for updates and legislative changes.

Thank you for your continued support in this matter.

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SOUTH CAROLINA

## Victim Service Coordinating Council

### **Approved Guide for Expenditures of Monies Collected for Crime Victim Service in Municipalities and Counties.** **Effective January /2010**

**The following is a suggested list of acceptable expenditures of crime victims' funds retained by county and municipal governments pursuant to Sections 14-1-206, 14-1-207, 14-1-208, and 14-1-211 exclusively for the purpose of providing victim services; including but not limited to:**

1. Personnel, salaries/ benefits, performing direct services to crime victims (Victim Advocates within law enforcement and solicitor offices, notifiers for detention centers and the summary courts);
2. Automobiles shall be used solely by the Victim Service Provider (VSP) for providing direct victim services for the life of the automobile.
3. Expenses for a victim may be reimbursed to the Victim Service Provider (VSP) only while providing direct victims services at the rate of per diem for meals and transportation
4. Computers, computer software, internet connection, website for personnel providing direct crime victim services;
5. Automated victim information and notification systems;
6. Training and conference registration, hotel accommodations for personnel providing direct crime victim services;
7. Office space, furniture, equipment (telephone, telephone lines, 800 numbers, fax, copier) and equipment maintenance for personnel providing direct crime victim services;
8. Postage, copying and printing cost for programs as relating to notification services and correspondence relating to direct victim services as carried out by the Victim Service Provider
9. Brochures for crime victims describing the crime victim services available through the entities and contact information. Reference materials.
10. Telephone charges relating directly to crime victim services;
11. Pager, cell phone expenses for personnel providing direct crime victim services;

12. Volunteer personnel and training expenses directly providing services to crime victims;
13. Office supplies for personnel directly involved in providing services for crime victims;
14. Camera, film, video tape, VCR recording equipment to support evidence documentation for domestic violence and sexual assault cases and viewing of educational materials for victims;
15. Recording or translation services directly related to crime victim services;
16. Funding for Women and Children shelters/ treatment center for crime within the county or municipality;
17. Funding for Rape Crisis Centers
18. Funding for other local organizations providing direct services for crime victims (Mental Health, etc.);
19. Matching funds for grant programs providing direct services to crime victims ( CDV grants, dedicated court grants for CDV, etc.);Emergency funding to be paid to service providers for crime victims: day care for children of crime victims required to be in court, limited rent, utilities for transitional housing for CDV victims, limited groceries, transportation, etc.);Funding for child friendly interview rooms, separate waiting rooms for crime victims.

## NEW PROVISO 89.61

Effective July 1, 2011

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