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

July 15, 2015

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

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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

Discussion Cont.

The Victim

*Victim Assistance Program
Revenue Cont.*

The Chief was asked if he was aware of the current balance of the Victim Assistance fund. He stated that he received the reports each month at the Council Meeting however, he did not pay close attention to the fund and its ongoing balance on a daily basis.

**Victim Assistance Program
Expenditures:**

During the onsite interviews conducted April 15, 2015 with the Chief, Clerk/Treasurer and Mayor they were asked to explain the procedures for requesting funds from the Victim Assistance account. The Chief stated that the Clerk/Treasurer is responsible for the account. The Clerk/Treasurer stated that the account is used for the purchase of supplies and other expenses. The Mayor stated that the account is used for the purchase of supplies and other expenses. The Clerk/Treasurer stated that the account is used for the purchase of supplies and other expenses. The Mayor stated that the account is used for the purchase of supplies and other expenses.

Laptop Computer Cont.

This laptop has never been used exclusively by the victim advocate. Therefore, it is not an allowable expense and \$3,915.34 must be reimbursed to the Victim Assistance fund.

Automobile Purchases

Car #1

Expenditure 3: A 2006 Ford Crown Victoria was purchased for the Victim Advocate for \$3,470.00. It was established to be an unallowable expense because there was no justification for the purchase of a car for the victim advocate due to the small number of victims that the Town serves (an average of 5 victims per year according to the Chief). The car continues to be used by the Town as the

Automobile Purchases Cont.

Car #2

However, due to the fact that Time & Activity sheets were not completed by the Town and there was no documentation maintained to determine the actual percentage of time the car was used for victim services, it was deemed that 50% of these expenditures would be allowable. Therefore, \$27.95 ($55.89 \div 2$) and \$55.08 ($110.16 \div 2$) of the expenditures were allowable. The remaining balance of \$83.02 is required to be reimbursed to the Victim Assistance fund.

Car# 3

Expenditure 9: The \$2,630 used to replace the 2007 Chevrolet Impala with a 2003 Ford Crown Victoria was not an allowable expenditure. The 2003 Crown Victoria continues to be used by the Town as a police patrol car. Therefore, it was determined by the SOVA Auditor after discussion with management that the Town would be required to reimburse the Victim Assistance fund for the current fair market value of the car. According to Kelly Blue Book, the fair market value was found to be \$2,600.

Police Accessories
Purchased for
Automobiles

Expenditures 10, 11 & 12: The \$2,297.29 for a radar system, \$2,904.27 to install police lights and the \$265.70 to install a camera on the 2006 Ford Crown Victoria were not allowable expenditures and are required to be reimbursed to the fund.

Expenditure 13: The \$2,308.54 to install police lights on the 2007 Chevrolet Impala was not an allowable expenditure and is required to be reimbursed to the fund.

Loans to Town from
Victim Assistance Fund

Expenditures 14 & 15: The \$,500 and the \$6,970.82 transferred from the Victim Assistance fund to the General fund were not allowable expenditures and are required to be reimbursed to the fund. The Mayor and Clerk/Treasurer were informed and an in depth explanation provided as to why this is not a best practice and it is not an acceptable practice to use the Victim Assistance fund to make loans to the Town. However, the \$8,500 was reimbursed to the fund on February 26, 2015 prior to the SOVA audit site visit. The Mayor and the Clerk/Treasurer were advised not to continue this practice regarding the future Victim Assistance funds.

Victims of House Fire

Expenditure 16: The \$1,000 expenditure which was for a check written to a local family that lost everything in a house fire was established to be an unallowable expenditure.

allowable expenditure as: a) there was no crime involved; b) even if there was a crime and the victims were involved, it is still unallowable to give money from the fund to the victim of a crime.

Summary of Unallowable Expenditures

	Item	Allowable Amount	Unallowable Amount
1	LawTrak Software	\$2,250.00	\$2,666.67
2	Laptop Computer		\$3,915.34
3	2006 Ford Crown Victoria		\$1,700.00
4	Insurance for 2006 Ford Crown Victoria	\$67.23	\$67.23
5	New Tires for 2006 Ford Crown Victoria	\$397.85	\$397.85
6	2007 Chevrolet Impala		\$2,700.00
7	Insurance for 2007 Chevrolet Impala	\$27.95	\$27.94
8	New Tire for 2007 Chevrolet Impala	\$55.08	\$55.08
9	2003 Ford Crown Victoria		\$2,600.00
10	Police Lights for 2006 Ford Crown Victoria		\$2,904.27
11	Police Camera for 2006 Ford Crown Victoria		\$265.70
12	Police Radar Unit for 2006 Ford Crown Victoria		\$2,297.29
13	Police Lights for 2007 Chevrolet Impala		\$2,308.54
14	Town took loan from VA fund		

Victims of House Fire Cont.

As the above unallowable expenditures were reviewed and discussed during the onsite interview

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

B. Town of Springfield Victim Assistance Program Operation

Objective Did the Town of Springfield provide services to crime victims in accordance with state laws and regulations?

Conclusion Yes, the Town of Springfield did provide services to crime victims in accordance with state laws and regulations. During the preparation of the audit report the Chief did in April, 2015 and became a Certified Victim Service Provider (VSP). In addition the Town provided copies of written policies and procedures for the victim assistance program a written job description of the Victim Advocate position and confirmation that this information has been distributed to all relevant personnel.

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

Discussion Based on results of an anonymous complaint received by SOVA and after inspecting the documents requested and received it was determined that there were sufficient grounds for SOVA to initiate a programmatic review and financial audit of the T

The Auditor requested the following documents regarding

Discussion Cont.

Therefore, it may not be productive for him to go through the 90 day Time and Activity process. The Chief stated in the interview that the Town only has on average 4 to 5 crime victims per year. While preparing for the audit site visit, the SOVA auditor recommended to the Chief that he

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

C. Town of Springfield Victim Assistance Program Reporting**Objective**

Did the Town of Springfield fulfill the reporting requirements for the Victim Assistance Fund as they relate to State laws and regulations?

Conclusion

No, the Town of Springfield did not fulfill the reporting requirements for the Victim Assistance Fund as they relate to State laws and regulations. The town has not submitted the required monthly emittance Forms (STRRF) since August 2012. In addition the town

Discussion Cont.

4. Last Five SOVA Budget Submissions
5. Supplemental Schedules from Annual Town Audits FY10 through FY14
6. Victim Services Statistical Report January 2010 to March 2015

Prior to the audit site visit, SOVA received the FY10 and the FY13 Supplemental Schedules from the annual Town audits and the last five SOVA budget submissions. The annual audit for FY14 has not been completed as of October 16, 2015 according to Clerk/Treasurer and Mayor

State Treasurer's Revenue Remittance Forms

During the onsite interview it was established that the Town had not submitted Remittance Forms and the corresponding revenue in compliance of SC Code of Law Title 14, Chapter 1; Section 208 (B) since August 2012. The Clerk/Treasurer and Mayor were asked to explain why there were no records of deposits in the Victim Assistance account of retained funds from the State Treasurer Revenue Remittance Forms from February 2013 to current. The Clerk/Treasurer and Mayor stated that the Town had not deposited funds since February 2013, or submitted the State Treasurer Revenue Remittance Forms since August 2012 due to the Town's cash flow concerns and inability to collect enough funds to cover the operating expense of the town. The Mayor explained that funds were needed to cover the monthly operating cost and subsequently all available funds collected were utilized for this purpose. The Town did not generally have funds available after paying monthly operating expenditures, but paid the STRRF

Remittance Forms Cont.

At the conclusion of the site visit, the Clerk/Treasurer was tasked with finding the total amount of funds the Town responding amount owed by the Town to the Victim Assistance fund. This task was completed during the preparation of this audit report. The Town reported owing the State

Recommendation(s)

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

D. Technical Assistance

Documentation Provided

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

1. Copy of the Legislative Proviso 117.5
2. Copy of the legislative Proviso 89
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.

