

County and Municipal Finance Q&A Support Victim Assistance Fines, Fees and Assessment Fund

Q1 Can you supplement the Victim Assistance Program with the General Fund?

A: Yes, a County or Municipality can supplement the Victim Assistance Program. However, it is important to ensure the financial personnel for the county or municipality use the Victim Service Coordinating Council (VSCC) Approved Guidelines found at www.sova.sc.gov under the auditing tab for expenditures. Please contact DCVC so that the supplemental information can be placed in your budget file.

Q2 Is there a cap on the total amount of retained Victim Assistance Fines, Fees and Assessment Funds (VAFFA)?

A: **59.15. (AG: State Crime Victim Compensation)** A county or municipality may retain carry forward funds that were collected pursuant to Sections 14-1-206 (B) and (D), 14-1-207 (B) and (D), 14-1-208 (B) and (D), and 14-1-211 (B) of the 1976 Code, but no more than \$25,000 or ten percent of funds collected in the prior fiscal year, whichever is higher. If a county or municipality does not spend at least ninety percent of the funds collected pursuant to Sections 14-1-206 (B) and (D), 14-1-207 (B) and (D), 14-1-208 (B) and (D), and 14-1-211 (B) on Article 16, Chapter 3, Title 16 first priority and/or second priority programs during the fiscal year that the funds are received then the county or municipality shall remit any unspent funds that are greater than the allowed carried forward funds, regardless of the year collected, to the State Victim Assistance Program (SVAP) with the Office of the Attorney General within 120 days after the end of the fiscal year. All funds must be accounted for in the annual audit for each county or municipality.

The State Crime Victim Compensation Department shall offer training and technical assistance to each municipality and county annually on acceptable use of both priority one and priority two funds and funds available for competitive bid.

The State Crime Victim Compensation Department is authorized to transfer to the State Victim Assistance Program any state funds deemed available under Crime Victims Compensation authority to the State Victim Assistance Programs be placed in the competitive bid process.

The State Victim Assistance Program shall offer any funds remitted to it to non-profit organizations that provide direct victim services on a competitive bid process. These funds may be used by the non-profit for administrative costs and victim services.

Q3: If a municipality is small and there are no regular expenditures from the Victim Assistance Fines, Fees and Assessment Fund, is it necessary to develop a budget to submit annually to DCVC?

A: DCVC understands every County and Municipal Victim Assistance Program is unique. Therefore, if there are no regular expenditures from the Victim Assistance Fund, please contact the DCVC Auditing Section for details regarding appropriate budget submission documents.

Q4: Is it ok to put all of the Victim Assistance Fines, Fees and Assessment Funds in the same account?

A: Victim Assistance funds should not be co-mingled with any other retained funds within the municipality or county. These funds are required to be separately identified in the governmental entity's annually adopted budget. It is very important to have an accurate account of how much is available in the VAFFA Funds. If funds are received from other municipalities through a contract, those funds are required to be identified from each municipality that has given funds through a contract.

Q5: Can a municipality or county give crime victims Victim Assistance Fines, Fees and Assessment Funds?

A: No, the Victim Assistance funds retained is to ensure municipal and county victim advocates have the proper tools and training needed to provide direct services for crime victims in their area(s). According to the Victim Service Coordinating Council, it is unallowable to give any of the funds directly to a crime victim.

Q6: What is the overall requirement to remember in approving Victim Assistance Fines, Fees and Assessment Fund expenditures?

A: "Is the person making a request for the funds providing direct services to crime victims"? This is the question to ask yourself. A review of the Approved Guide and Frequently Asked Questions Section is located on the DCVC website at www.sova.sc.gov (click on auditing tab). This is a resource to aid in your approval process. In addition, all questions and or concerns can be made to the DCVC Auditing Section at 803.734.1900.

Q7: Can the victim advocate's salary be paid at 100% from the fund if the advocate is performing other duties (dual role) within the County or Municipality's Administrative Office and or Law Enforcement Department and not providing direct service for crime victims 100% of the time?

A: No, if the victim advocate performs duties (dual role) other than providing direct service to crime victims the advocate's salary cannot be paid from the victim assistance fund at 100%. There is a required allowable percentage determined initially by DCVC prior to using any funds toward this position under these circumstances. If this position is currently paid at 100%, take the following steps to ensure compliance.

The Finance Director must:

1. Discontinue all future payments from the Victim Assistance Fines, Fees, and Assessment Funds immediately.
2. Review and ensure the victim advocate's job description is updated and outlines all duties actually performed including both direct victim services as well as other job duties. Once updated, ensure the new job description is on file within the county or municipal HR department as well as within the law enforcement agency.
3. Contact DCVC's Auditing Section at 803.734.1900 to discuss required Time and Activity forms.
4. Inform the advocate performing dual roles that daily Victim Assistance Time and Activity forms are required to be submitted weekly within their area showing types of victims assisted, services provided, amount of time spent with each victim, and ensure the advocate signs and dates this form and document any other pertinent information needed. A DCVC Auditor will provide technical assistance in determining the initial allowable percentage. The initial 90 days of Time and Activity forms are required to be submitted and reviewed by DCVC Auditing staff. These forms are used to determine the allowable percentage of Victim Assistance Fines, Fees, and Assessment Funds to be paid towards the salary for this position. The advocate is provided an initial percentage by DCVC to be used for at least 12 months. Afterwards, the percentage may be recalculated if the agency chooses to do so. The Office of the Attorney General, Department of Crime Victim Compensation (DCVC) is required to be notified of the new percentage if it is recalculated. If it is not recalculated, the same percentage may continue to be used for the advocate performing dual roles.

5. After the percentage is initially determined by DCVC, the Time and Activity forms are required to be kept and maintained on an ongoing basis as long as other duties are performed. Once a percentage of time is determined from the Time and Activity forms, this is the amount of time the dual role advocate is paid from the Victim Assistance Fines, Fees and Assessment Fund for providing direct services to crime victims. The other percentage of time for the advocate's salary and expenses must come from a different funding source. It cannot come from the Victim Assistance Fines, Fees and Assessment Fund.
6. The Time and Activity forms may be reviewed for auditing purposes during the budget and desk audit phase or for audit purposes.

Q8: What are the procedures for donating money to a Non-Profit Organization or Other Entity? (See Donation Form at www.sova.sc.gov (click on auditing tab)

A: Ask yourself the following questions to ensure that the checklist below is completed prior to the issuance of Victim Assistance Fines, Fees and Assessment Fund to a Non-Profit Organization or Other Entity.

- (1) Did you receive a request letter from the agency making the donation request identifying how these funds will be used in providing direct victim services to crime victims? **All requests must be submitted yearly and considered a one-time donation, and is not a guarantee of funds.**
- (2) Did your agency respond with written notification to the request letter indicating the amount that will be donated for only direct victim services to the requesting agency?
- (3) Did your agency ensure that the response letter indicates the amount to be donated and inform the agency requesting the donation that they are required to provide monthly, quarterly and year-end reports to your agency showing the number and types of victims assisted and services provided? A sample report can be found at www.sova.sc.gov (under the auditing tab) attached to the sample contract. These reports may be requested for review by the auditing staff during the budget phase or during an audit if warranted.
- (4) Did your agency inform the requesting agency or organization receiving the funds that they will be required at the end of the fiscal year to provide SOVA with a budget and or report showing how the donated funds were used? The budget/expenditure report is a requirement per Proviso 89.61.

This is separate from any contract negotiations between counties/municipalities. However, all contracts should include amounts to be transferred to county/municipality providing services and reports above are required by the contractual county/municipality.

Q9: Can the cost associated with preparing the required Supplemental Schedule in the annual financial audit be paid from of the Victim Assistance Fines, Fees and Assessment Fund?

A: No, although the cost to prepare an audit Supplemental Schedule can be paid out of the fines, fees and assessment, it cannot be paid out of the victim assistance portion. The county or municipality can deduct the cost of preparing an audit Supplemental Schedule from the individual State submitted fines, fees and assessments instead of submitting a copy of the purchase invoice to the State Treasurer's Office. If you have been paying for this out of the victim assistance fund, you are required to replace all funds back into the VAFFA Fund and ensure proper documentation is readily available (if requested) showing this has been done. It is possible to receive a credit for prior year's payment; however, you are required to contact the State Treasurer's Office at 803.734.2101 for further information.

Q10: Why is it important to inform DCVC of money transferred into the Victim Assistance Fines, Fees and Assessment Fund from other county or municipality funds?

A: If there is any unallowable expenditures from the fund, the county or municipality will be required to replace the money back into the Victim Assistance Fund. However, if DCVC is aware that the general fund assisted in supporting expenditures of the Victim Assistance Fund, the agency may be credited an unallowable expenditure amount up to the general fund transferred total amount. Therefore, it is important to notate and document any funds transferred into the Victim Assistance Program.

Q11: What information should be captured when preparing the Annual Financial Audit Schedule of Fines, Fees and Assessments?

A: According to the SC Law 14-1-201 (D) (1) (f), to the extent that records are made available, the Supplementary Schedule must include the following elements regarding victim services and activities:

- 1) The total funds and by source allocated to victim service activities
- 2) How those funds were expended
- 3) Any balances carried forward

Note: All Finance Offices should provide the Sheriff or Chief with monthly financial reports regarding the VAFFA Fund to include but not limited to account balance, revenue and expenditures just to name a few reports.

County and Municipal Finance Technical Assistance Support Documents

(All documents are found at www.sova.sc.gov (click on the auditing tab))

- **Auditing Legislation**
- **Audit Provisos**
- **Approved Guidelines for Expenditures of Monies collected for Crime Victim Service in Municipalities and Counties**
- **Uniform Supplemental Schedule Form and Legislation**
- **Pre-requested Audit Documents List**
- **Technical Assistance at a Glance Flyer**
- **Victim Advocate Time and Activity Report**
- **Victim Advocate Percentage Calculator (Sample)**
- **Victim Advocate Percentage Calculator (Blank)**
- **Sample Budget**
- **Act 141 Victim Witness Staff Report**
- **Act 141 Victim Assistance Expense Report**
- **Donation Form**
- **Sample Non-profit Allowable Rent Form**