



SPECIAL EXAMINATION • REPORT NUMBER 24-19 • DECEMBER 2024

# Local Victim Assistance Program Funds Requested Information on Oversight and Spending

Greg S. Griffin | State Auditor  
Lisa Kieffer | Executive Director



**DOAA**  
Georgia Department  
of Audits & Accounts

This page intentionally blank



## Performance Audit Division

Greg S. Griffin, State Auditor  
Lisa Kieffer, Executive Director

### Why we did this review

The House Appropriations Committee requested this special examination of Local Victim Assistance Program (LVAP) funds. Based on this request, we reviewed (1) how much LVAP funding is collected by courts and remitted to counties and district attorneys; (2) how counties and district attorneys distribute funds to LVAP agencies; (3) how LVAP funds are expended; and (4) what oversight is in place for the collection, distribution, and receipt of funds.

### About LVAP Funds

LVAPs provide assistance to victims of crime throughout the criminal justice process. With the passage of O.C.G.A. § 15-21-131 in 1995, funding for Georgia's LVAP agencies became available through a 5% penalty added to fines imposed for criminal cases. Courts collect these penalty monies and typically remit to counties. Funds are then distributed to LVAP agencies—including district attorneys' offices and nonprofit organizations—to support victim services. Courts reported collecting more than \$11 million in LVAP revenue in calendar year 2023.

The Criminal Justice Coordinating Council (CJCC) and the Georgia Superior Court Clerks' Cooperative Authority (GSCCCA) are statutorily responsible for compiling reports on LVAP funds. In addition, CJCC is responsible for LVAP certification, which permits agencies to request LVAP funding but does not guarantee it will be provided.

## Local Victim Assistance Program Funds

### Requested Information on Oversight and Spending

#### What we found

Oversight of LVAP fund administration is limited, making it difficult to coordinate guidance for counties and LVAPs and ensure compliance at the state level. As a result, there are inconsistencies in how funds are distributed and used.

#### ***Oversight of the collection, distribution, and use of LVAP funds is limited.***

State law established the State Victim Services Commission with oversight responsibility in 2004, but it has never assembled. The Commission is assigned several important statutory responsibilities, including creating a comprehensive state plan and monitoring compliance among courts, county governing authorities, and LVAP agencies.

In the Commission's absence, statewide oversight is primarily limited to CJCC's and GSCCCA's responsibilities for compiling data submitted by courts, counties, and LVAPs. We identified gaps and errors in the reports, limiting their usefulness in tracking funds and ensuring compliance. A lack of accountability for entities failing to comply with requirements and a lack of understanding regarding LVAP contribute to the reporting issues.

#### ***LVAP funding distribution roles and processes are inconsistent across counties.***

Counties' distribution processes—along with the district attorney's decision-making role in some cases—have resulted in disparities in the funding received among LVAPs. In particular, district attorney and solicitor general programs have received a larger portion of LVAP funds in the period reviewed—while these programs make up 28% of the certified agencies, they receive an estimated 73% of LVAP funds.

- **District attorney role** – State law has been interpreted to require counties to receive LVAP funds when at least one certified LVAP operates within its

borders; however, there is ambiguity in the statutory language. We found some counties with certified LVAPs have chosen to defer LVAP responsibilities to the district attorney. When the district attorney distributes funding, CJCC data indicates that funds may not reach nonprofit LVAP agencies—of the 40 counties where the district attorney was reported as the entity responsible for LVAP fund distribution in 2023, only 5 distributed funds to other LVAPs.

- **County distribution methods** – When funds are distributed by county governing authorities, most do not have processes that evaluate need or allow LVAPs to apply for funding. Rather, funds are often distributed based on informal agreements or policies stipulating a certain percentage to designated LVAPs. More than one-third of nonprofit LVAPs surveyed disagreed or strongly disagreed with the statements that distribution processes are transparent and impartial.

We also found that some counties retain a portion of funds rather than distributing it all to LVAPs. State law permits counties to hold as reserve funds an amount up to 5% of the funds received the preceding year, but some counties reported retaining more than what is permitted by statute and for different purposes. In addition, 29 counties reported having “unexpended funds” between 2020 and 2023, with 26 counties exceeding 5% of the prior year collections.

***While LVAP agencies generally report spending funds on victim service activities, there are no clear guidelines for how funds may be spent most effectively.***

Agencies are granted broad discretion regarding how to spend LVAP funds. State law charges the State Victim Services Commission with assessing the extent to which LVAP funds are used to provide direct services to victims of crime. In the Commission’s absence, no entity is responsible for establishing spending guidelines or assessing the extent to which funds are used for direct victim services, such as counseling or financial assistance.

Agencies surveyed reported using funds for a wide range of services, including salaries for victim advocates and administrative staff, training, direct financial assistance to victims, court proceeding expenses, and operational expenses such as rent, utilities, and office supplies. In addition, not all funding is expended annually—10% of nonprofits and 19% of district attorney/solicitor general programs reported saving LVAP funds, with some noting concerns over the potential for future funding cuts.

### **What we recommend**

We recommend that LVAP oversight and guidance be strengthened, primarily through the implementation of the State Victim Services Commission and the fulfillment of its statutorily required duties. These duties include developing a statewide plan for victim services funding and reviewing LVAP reports to ensure court, county, and agency compliance with LVAP’s administrative provisions. We also recommend that CJCC update its data collection tools and strengthen its data validation processes to improve fund tracking. To ensure consistency in collection and distribution processes, we recommend the General Assembly clarify the role of district attorneys. Finally, we recommend that a set of guidelines for the most effective uses of LVAP funds be developed.

See **Appendix A** for a detailed listing of recommendations.

***Agency Response:*** *CJCC agreed with the report findings and recommendations but noted the need for additional funding and staffing. GSCCCA agreed or partially agreed with recommendations regarding the State Victim Services Commission but disagreed with a recommendation related to court reporting. Agency responses are included at the end of each finding.*

# Table of Contents

<b>Purpose of the Special Examination</b>	<b>1</b>
<b>Background</b>	<b>1</b>
<b>Requested Information</b>	<b>8</b>
Finding 1: Oversight of the collection, distribution, and use of LVAP funds is limited.	8
Finding 2: Due to reporting issues, it is not possible to confirm that LVAP funds are appropriately collected, distributed, and used.	11
Finding 3: The district attorney’s role in administering LVAP funds should be clarified.	16
Finding 4: The process for allocating funds to LVAP agencies varies by county, resulting in inconsistencies in funding distribution and contention among stakeholders.	19
Finding 5: Most counties report disbursing all LVAP collections to agencies, but some retain a portion for administrative expenses and/or contingency reserves.	22
Finding 6: Clear guidelines for how LVAP funds may be spent effectively do not exist.	27
<b>Appendices</b>	<b>31</b>
Appendix A: Table of Findings and Recommendations	31
Appendix B: Objectives, Scope, and Methodology	33
Appendix C: County and Judicial Circuit LVAP Distribution Methods	36
Appendix D: Detailed LVAP Expenditures of Select Victim Assistance Agencies	39

## Purpose of the Special Examination

This review of Local Victim Assistance Program (LVAP) funds was conducted at the request of the House Appropriations Committee. Our review focuses on the following questions:

- How much LVAP funding is collected by the courts and remitted to counties and district attorneys?
- How have counties and district attorneys distributed funding to LVAP agencies?
- How are LVAP funds expended?
- What oversight is in place for the entities collecting, distributing, and receiving funds?

A description of the objectives, scope, and methodology used in this review is included in **Appendix B**. A draft of the report was provided to the Criminal Justice Coordinating Council and the Georgia Superior Court Clerks' Cooperative Authority for their review, and pertinent responses were incorporated into the report.

## Background

### Local Victim Assistance Programs

Local victim assistance programs (LVAPs) provide information, assistance, and support to victims of crime throughout the criminal justice process. LVAP agencies primarily include governmental programs—such as victim and witness assistance programs in district attorney and solicitor general offices—and nonprofit programs, such as battered women's shelters. District attorney and solicitor general programs employ victim advocates who coordinate services such as crisis intervention and support during the trial process. Nonprofit programs may provide services for victims of domestic violence, sexual assault, child abuse, or others. Prior to 1995, LVAP agencies were primarily funded through the federal Victims of Crime Act (VOCA) and Violence Against Women Act (VAWA) grants.

Additional funding for Georgia's LVAP agencies became available in 1995 with the passage of O.C.G.A. § 15-21-131. Current statute provides for a penalty of 5% to be added to all fines imposed in criminal cases. Per statute, courts remit the funds<sup>1</sup> collected from the LVAP penalty to counties, which then disburse funds to certified LVAP agencies; if the county does not operate or participate in any certified LVAPs, courts are directed to remit the funds to the district attorney's office. Important changes made to LVAP statute since its enactment include:

- In 1997, House Bill 324 expanded the assessment of the 5% penalty to include fines imposed for criminal ordinance violations.

---

<sup>1</sup> LVAP funds are often referred to as "five percent funds." To minimize confusion, we refer to them as "LVAP funds."

### Remittable fines, fees, and surcharges -

Courts are required to remit (send) these revenues to GSCCCA. GSCCCA then distributes those revenues to the state or other beneficiaries, as written in statute.

### Reportable fines, fees, and surcharges -

Courts are required to report these revenue collections to GSCCCA, but not remit to them. LVAP is one of 19 reportable fund sources GSCCCA oversees.

- In 2004, House Bill 1EX made several changes to LVAP oversight. The legislation granted the Criminal Justice Coordinating Council (CJCC) the authority to certify programs; required counties, agencies, and CJCC to submit various reports; and created the State Victim Services Commission (discussed below) to oversee the collection and distribution of LVAP funds in the state. Additionally, it required courts to remit LVAP funds to the Georgia Superior Court Clerks' Cooperative Authority (GSCCCA), which would distribute them to either the county governing authority or the district attorney's office if no certified LVAP agency operated in the county.
- In 2006, Senate Bill 203 removed the requirement that courts remit funds to GSCCCA, instead requiring them to remit to either the county governing authority or the district attorney's office. Courts were also directed to send monthly reports to GSCCCA regarding LVAP collections, and GSCCCA was required to submit a monthly report to CJCC regarding these collections—making LVAP funds reportable rather than remittable.

## Relevant State Entities

As discussed below, CJCC and GSCCCA have responsibilities related to LVAP.

- **Criminal Justice Coordinating Council** – State statute requires that an LVAP agency be certified by CJCC to be eligible to receive LVAP funds.<sup>2</sup> Staff in CJCC's Victim Assistance Division share responsibility for reviewing and approving applications. In addition, counties and LVAP agencies are required to periodically submit reports to CJCC regarding the collection, distribution, and use of LVAP funds.
- **Georgia Superior Court Clerks' Cooperative Authority** – GSCCCA is charged with collecting remittable court fines, fees, and surcharges and compiling data on reportable fines, fees, and surcharges. LVAP is one of the 19 fund sources GSCCCA is responsible for reporting. Courts report LVAP collections and other fine and fee collections to GSCCCA each month. The Fines & Fees Division manager and two staff are responsible for receiving and reviewing courts' monthly reports. The LVAP report sent to CJCC each month automatically generates from GSCCCA's Fines & Fees system, which is supported by the Product Management group.

Additionally, the State Victim Services Commission (established in 2004) is authorized to perform oversight activities, such as creating a comprehensive state plan for victim services and ensuring LVAP compliance among courts, county governing authorities, and agencies. However, all Commission members have not been identified as required by statute.

<sup>2</sup> CJCC oversees several federal and state grant programs, and organizations must attain LVAP certification to be eligible to receive any federal or state funds in addition to LVAP.

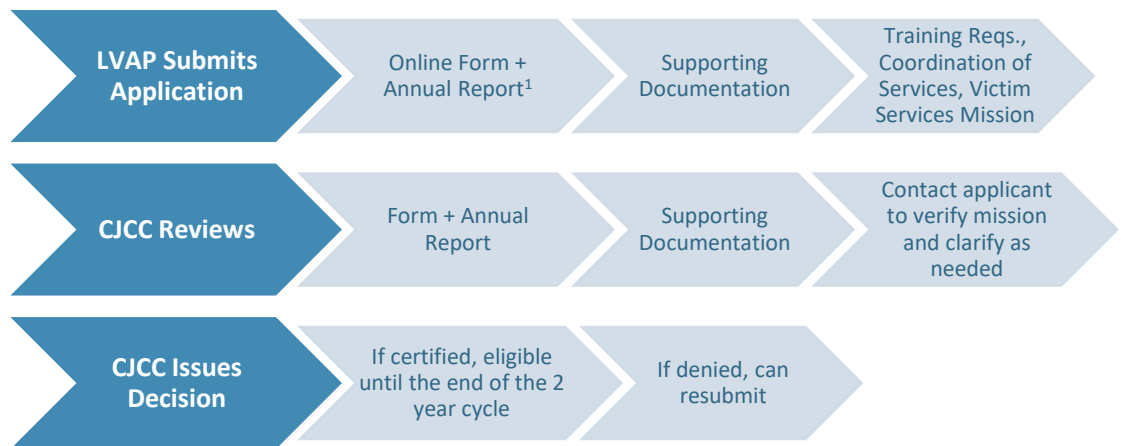
### Agency Certification

Certification from CJCC permits agencies to request LVAP funding but does not guarantee that funding will be provided. Any agencies wishing to receive LVAP funding must complete the application process, be granted certification, and maintain approved services throughout the two-year certification period. To be eligible for certification, agencies must have a primary mission of providing direct services to victims and meet requirements related to staff training and service coordination.

Agencies can apply for certification year-round by submitting an online application and supporting documentation. Victim Assistance Division staff review applications and supporting documentation and issue application decisions. If an applicant is denied, the program can revise and resubmit correct documentation. The process is summarized in **Exhibit 1**.

#### Exhibit 1

#### CJCC’s agency certification process includes several phases



<sup>1</sup> First-time applicants are required to submit the online form and supporting documentation; after being certified, agencies are required to submit annual report data each year.

Source: CJCC documentation and staff interviews

To remain certified, an agency must submit annual reports in odd-numbered years and submit a new application, along with its annual report, in even-numbered years. Agencies must also complete the training requirement for each two-year cycle. Agencies can be decertified<sup>3</sup> for various reasons, including failure to meet reporting requirements or comply with administrative rules.

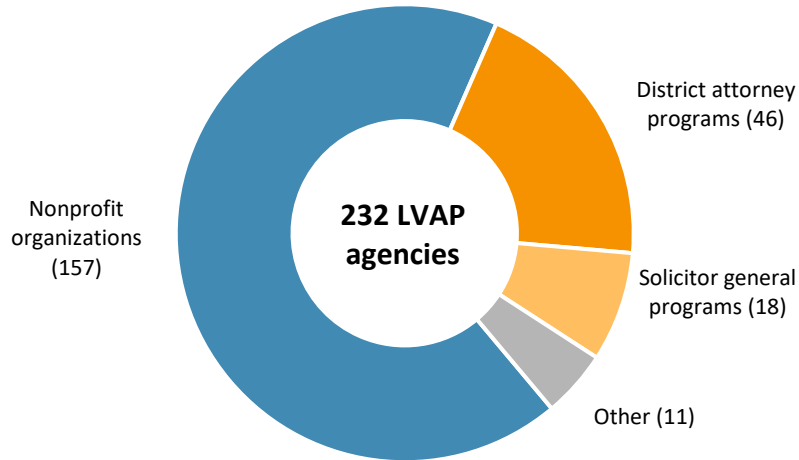
There are 232 certified LVAP agencies in the state as of June 2024. The majority (68%, or 157) are nonprofit organizations, 46 (20%) are district attorney programs, and 18 (8%) are solicitor general programs (see **Exhibit 2**). The remainder (11, or 5%) are law enforcement entities, programs operated by county

<sup>3</sup> CJCC staff indicated that while decertification is not common, LVAP agencies may not be certified or recertified if they do not meet the eligibility criteria or provide sufficient supporting documentation.



governments, and state agencies. Not all certified agencies receive LVAP funding; in calendar year 2023, 123 (53%) reported receiving funds.<sup>4</sup>

**Exhibit 2**  
**Two-thirds of certified LVAP agencies are nonprofit organizations, FY 2024**



Source: CJCC documents

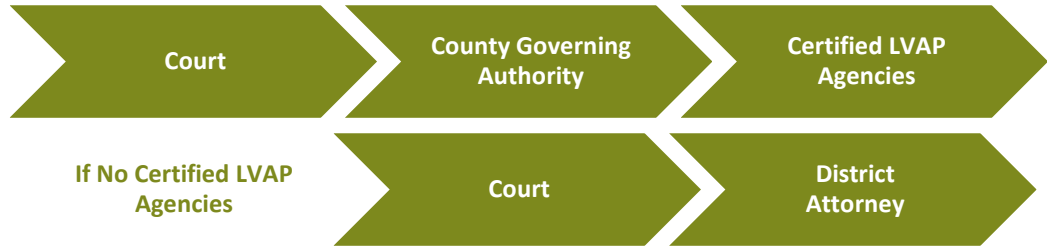
**Fund Disbursement**

O.C.G.A. § 15-21-132(a) requires that LVAP funds be assessed and collected by the court officer charged with collecting monies arising from fines. The funds are paid monthly to the county governing authority or district attorney, as shown in **Exhibit 3** and discussed below. It should be noted that LVAP funds are court fees and are not state funds; the state does not currently have a mechanism to track LVAP spending.

- **County governing authority** – If the county operates or participates in any certified LVAP, then statute requires the courts to remit the funds to the county governing authority for disbursement to those programs. Counties have discretion to determine how to disburse funds among LVAP agencies. Counties are permitted by law to retain up to 5% of the funds received in the preceding year as contingency reserves.
- **District attorneys** – If the county where the fine was imposed does not operate or participate in any certified LVAP, statute requires the courts to remit the funds to the district attorney of the judicial circuit in which the county is located. Per state law, the district attorney’s office is responsible for using the funds to defray the cost of victim assistance activities.

<sup>4</sup> CJCC uses the same certification process for LVAP agencies that it uses for organizations seeking the federal grant funds it administers. Therefore, while all certified LVAP agencies can technically receive LVAP funds, not all attain certification for that purpose.

**Exhibit 3**  
**LVAP funds may flow in one of two ways**



Source: Official Code of Georgia Annotated

In calendar year 2023, courts reported collecting \$11.2 million in LVAP penalty revenues (see **Exhibit 4**). (As discussed in Finding 2, amounts reported as collected, distributed, and received by agencies do not align with this data; however, court collection data represents the best available.) Collections increased slightly each year, particularly in 2021 and 2023; counties and agencies we interviewed reported that LVAP revenues decreased during 2020 due to pandemic court closures. Counties, agencies, and CJCC staff indicated that LVAP revenues have played an increasingly important role due to recent cuts<sup>5</sup> in federal VOCA funding.

**Exhibit 4**  
**LVAP collections<sup>1</sup> have increased since 2020, CY 2020-2023**

Court Type	2020	2021	2022	2023	Total by Court Type
Municipal	\$4,582,418	\$5,174,893	\$4,964,672	\$5,356,949	\$20,078,932
State	\$2,699,734	\$2,912,976	\$3,275,486	\$3,448,759	\$12,336,955
Probate	\$1,292,657	\$1,497,815	\$1,525,291	\$1,593,094	\$5,908,858
Superior	\$681,433	\$621,766	\$637,945	\$610,675	\$2,551,818
Magistrate	\$106,834	\$105,501	\$129,515	\$144,950	\$486,800
Juvenile	<u>\$18,372</u>	<u>\$24,178</u>	<u>\$22,739</u>	<u>\$33,665</u>	<u>\$98,954</u>
<b>Total</b>	<b>\$9,381,448</b>	<b>\$10,337,130</b>	<b>\$10,555,647</b>	<b>\$11,188,092</b>	<b>\$41,462,317</b>

<sup>1</sup>As discussed in Finding 2, other reported LVAP totals do not align with these amounts. However, this data represents the best data available.

Source: GSCCCA court data

**Tracking and Reporting**

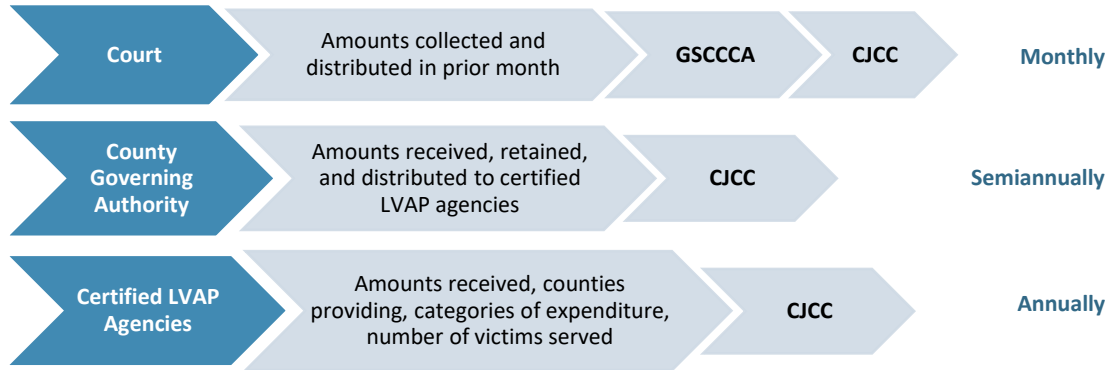
CJCC, along with GSCCCA, is responsible for tracking and submitting reports regarding LVAP funds. These reports are shown in **Exhibit 5** and discussed below.

- **Court Officer & GSCCCA Monthly Reporting** – The court officer charged with collecting monies submits a monthly report of funds collected and distributed (to either the county governing authority or the district attorney’s office) to GSCCCA. GSCCCA then submits a

<sup>5</sup> In the state of Georgia, VOCA funding declined 42% from 2023 to 2024 (\$43.4 million to \$25.0 million).

monthly financial report to CJCC showing the amounts collected and disbursed. The report includes all data received from the courts.<sup>6</sup> It should be noted that these funds are not remitted to the state and are not audited by a state agency.

**Exhibit 5**  
**Courts, counties, and agencies have LVAP reporting requirements**



Source: Official Code of Georgia Annotated and CJCC rules

- **County Semiannual Reporting** – Every county governing authority receiving funds must submit to CJCC a semiannual financial report that lists the direct recipients of funds during the previous reporting period. The county is responsible for submitting the reports even when it disburses all funds directly to one certified LVAP (e.g., the district attorney’s office). CJCC uses an online survey tool to collect counties’ reports twice a year. The survey questions include:
  - Amounts collected, retained, and distributed;
  - Agencies that received LVAP funds from the county;
  - Amount of LVAP funds retained for administrative purposes and for contingencies; and
  - Purpose retained funds served.

Per statute, CJCC is required to submit to the General Assembly an annual report that lists the county governing authorities that failed to submit semiannual reports during the previous calendar year.

- **Certified Agency Annual Reporting** – All certified LVAP agencies must submit an annual report to CJCC even if funds were not received during the reporting period. Like county reporting, CJCC also uses an online survey tool to collect agencies’ reports. Agencies submit a solo report survey in odd years and the certification renewal report in even years. For both surveys, agencies enter for the calendar year:
  - Funds received from each county in which they are

<sup>6</sup> GSCCCA’s report to CJCC may include multiple months of LVAP reporting if a court is behind in submitting reports to GSCCCA.

certified;

- The number of victims served in each county;
- Percentage of their budget LVAP funds represent; and
- Purposes for which the funds were expended.

In the certification renewal survey, agencies also complete an application form and submit supporting documentation.

## Requested Information

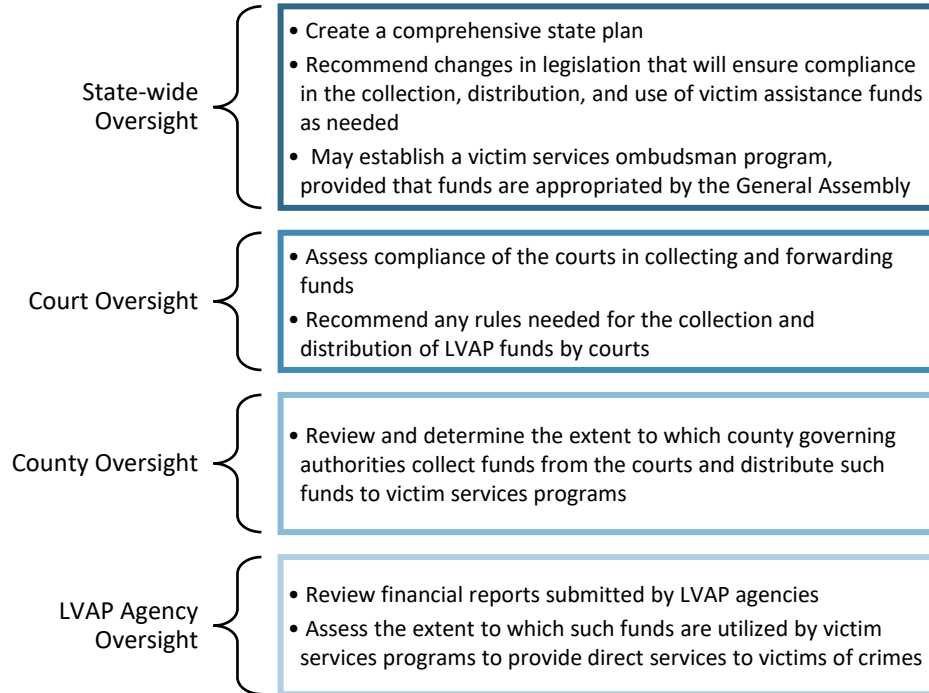
### Finding 1: Oversight of the collection, distribution, and use of LVAP funds is limited.

The State Victim Services Commission was established in statute but has never assembled.

O.C.G.A. § 35-6-1 established the State Victim Services Commission with oversight responsibility in 2004, but it has never assembled. The law also assigns administrative oversight responsibilities to CJCC and GSCCCA, but the law only requires these agencies to compile data submitted by courts, counties, and LVAPs. Without an oversight body, it is more difficult to coordinate guidance for all entities involved and ensure compliance at the state level.

Though LVAPs were established in 1995, a new chapter was added to enabling legislation in 2004 to create the State Victim Services Commission (the Commission) and outline its functions and powers. Multiple stakeholder groups were given appointment responsibility for its 14 members, including relevant victim services providers, state agencies, government offices, and advocacy groups. As shown in **Exhibit 6**, the Commission has several important statutory responsibilities, such as creating a comprehensive state plan and assessing compliance among courts, county governing authorities, and LVAP agencies.

#### **Exhibit 6** **Statute assigns several oversight responsibilities to the State Victim Services Commission**

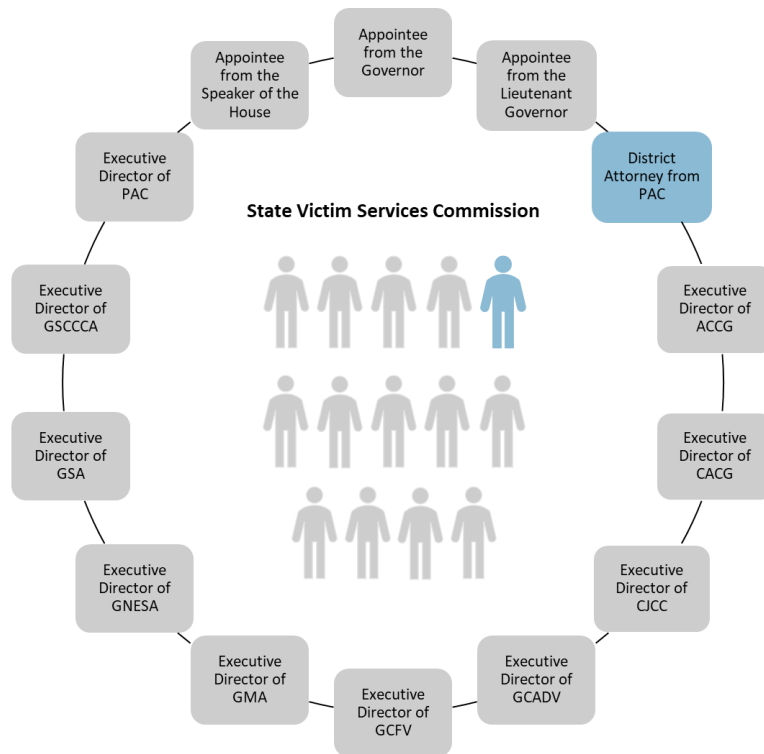


Source: Official Code of Georgia Annotated

In 2004, the Prosecuting Attorney’s Council of Georgia (PAC) appointed a member to the Commission but indicated that no other appointments had been made at that time and an inaugural meeting had not been scheduled (see **Exhibit 7**). PAC and the LVAP Best Practices Committee<sup>7</sup> cited a lack of funds appropriated to support the Commission as a reason for this stagnation. CJCC staff agreed that, given the scope of responsibilities, the Commission would require state appropriations to provide resources and supporting staff.

**Exhibit 7**

**Only one Commission member was initially identified in 2004<sup>1</sup>**



<sup>1</sup>The organizations depicted, beginning with the blue square and continuing clockwise, are: the Prosecuting Attorney’s Council of Georgia (PAC), the Association County Commissioners of Georgia (ACCG), the Children’s Advocacy Centers of Georgia (CACG), the Criminal Justice Coordinating Council (CJCC), the Georgia Coalition Against Domestic Violence (GCADV), the Georgia Commission on Family Violence (GCFV), the Georgia Municipal Association (GMA), the Georgia Network to End Sexual Assault (GNETSA), the Georgia Sheriffs’ Association (GSA), and the Georgia Superior Court Clerks’ Cooperative Authority (GSCCCA).

Source: Official Code of Georgia Annotated and PAC Best Practices Guidebook on Five Percent LVAP Funds

In the Commission’s absence, statewide oversight of LVAP is limited to CJCC’s and GSCCCA’s statutory responsibilities; however, these are restricted to agency certification (CJCC) and data report collection (both entities). Staff at both entities indicated they lack the resources and statutory authority to provide further oversight.

<sup>7</sup> In 2004, PAC convened a Five Percent Best Practices Committee to address public concerns about possible improper collection and distribution of LVAP funds. Its goal was to develop and promote a guide for the use of LVAP funds by elected prosecutors (i.e., district attorneys and solicitors general), which was published in 2004 and updated in 2020. We refer to the Five Percent Best Practices Committee as the LVAP Best Practices Committee to reduce confusion.

Without state direction, there is little coordination and oversight across LVAP stakeholders. For example, 53 of the 77<sup>8</sup> counties we surveyed do not monitor agency spending or were unsure of whether they monitored spending, though some reported reviewing agency information through budget requests. Additionally, counties and LVAP agencies expressed confusion over certain aspects of the LVAP, which can increase the risk for misuse of funds.

In addition, we identified several issues resulting from lack of oversight, which will be discussed in subsequent findings. These include:

- Reporting inconsistencies exist across all reporting entities, making LVAP funds difficult to track.
- Some counties permit district attorneys' offices to collect and distribute LVAP funds, which can cause issues with programmatic monitoring and accountability.
- Distribution methods vary among counties, and some have retained more LVAP funds than what is permitted by statute.
- The lack of LVAP spending guidelines and monitoring creates a greater risk that funds will not be spent on the activities that best serve victim needs.

### **Colorado's VALE program has stronger oversight than Georgia's LVAP program**

Georgia's funding process for victim assistance programs is not common in other states. The Colorado Victim Assistance and Law Enforcement (VALE) program is most similar in that it collects state criminal fines and surcharges and distributes the funds as grants to victim service agencies. The VALE program has several oversight bodies and mechanisms to ensure compliance with program requirements. At the state level, the Advisory Board is responsible for developing and revising the standards for this program and ensures compliance among all grantees, and state law outlines the types of services VALE funds may support. Each judicial circuit also has a VALE Board that is responsible for the administration, financial management, and local decision making for this program. This includes accepting applications for funding and making decisions regarding the use of local VALE funds. Each board is also charged with maintaining the bylaws, policies, and procedures for their respective judicial district, which must be updated annually.

## **RECOMMENDATIONS**

1. All involved entities should communicate to implement the State Victim Services Commission. This effort should include all relevant entities making their respective Commission appointments. Once formed, the Commission should utilize existing resources (and identify whether additional resources are necessary) to complete statutorily required duties, including developing a comprehensive state plan to support victim services.

<sup>8</sup> While a total of 85 counties responded to our survey, only 77 said they received funds in 2023. The other 8 counties that responded said they did not receive funds in 2023 and therefore did not see this question in their survey.

2. If the Commission is not established, the General Assembly could consider giving additional oversight responsibilities to CJCC.

***Agency Response:***

***Recommendation 1:*** *CJCC and GSCCCA agreed with the recommendation. CJCC stated that while they agree with the recommendation, they “would like to clarify the agency that would lead the implementation of the State Victim Services Commission.” GSCCCA also noted that “there is no provision for funding, and the GSCCCA is already approaching the maximum budget allowable by law for Fines & Fees.”*

**Finding 2:** Due to reporting issues, it is not possible to confirm that LVAP funds are appropriately collected, distributed, and used.

LVAP funds are difficult to track due to gaps and errors in court, county, and agency reporting. CJCC staff indicated that they are aware of the data problems but are unable to fully enforce complete and accurate reporting. Inadequate data makes it difficult, if not impossible, to determine whether LVAP funds have been appropriately collected, distributed, and used.

As discussed on page 6, state law requires CJCC to collect LVAP reports from GSCCCA, counties, and certified LVAP agencies. GSCCCA, which is charged with compiling fine and forfeiture revenue reports from all courts in the state, remits LVAP revenue data to CJCC monthly. Using online survey platforms, counties report to CJCC semiannually the amount of LVAP funds received and distributed, and agencies annually report the LVAP funds they received over the past year. The State Victims Services Commission is statutorily charged with reviewing all reports and assessing compliance in LVAP fund collection and distribution.

Total amounts reported as collected, disbursed, and received in calendar years 2020-2023 do not align across LVAP stakeholders, as shown in **Exhibit 8**. In all four years, counties reported receiving a lower amount than the courts collected—in some instances,<sup>9</sup> county totals represented less than half of the amount the courts reported collecting. Counties also reported disbursing a lower amount than agencies reported receiving in all four years; the difference is especially significant for 2023, when counties reported disbursing \$9.3 million and agencies reported receiving \$16.4 million.

---

<sup>9</sup> Among the 129 counties that submitted six or more reports for the four-year period, 30 counties reported less than half the amount courts reported.



**Exhibit 8**  
**Reported LVAP fund totals do not align due to inaccurate and incomplete reporting, CY 2020-2023**

Year	Court Collections	County Receipts <sup>1</sup>	County Disbursements	Agency Receipts <sup>2</sup>
2020	\$9,381,448	\$8,502,491	\$10,365,160	\$16,008,693
2021	\$10,337,130	\$8,779,021	\$8,210,857	\$10,322,248
2022	\$10,555,647	\$9,915,059	\$9,213,146	\$11,076,543
2023	\$11,188,092	\$10,175,557	\$9,262,747	\$16,420,582

<sup>1</sup> Amounts in 2020, 2021, and 2023 were adjusted to exclude erroneous reports of counties collecting significantly large amounts (e.g., between \$1.1 million and \$4.9 million in one year).

<sup>2</sup> Amounts in all years were adjusted to exclude amounts we identified as erroneous through agency interviews.

Source: Analysis of GSCCCA and CJCC court, county, and agency data

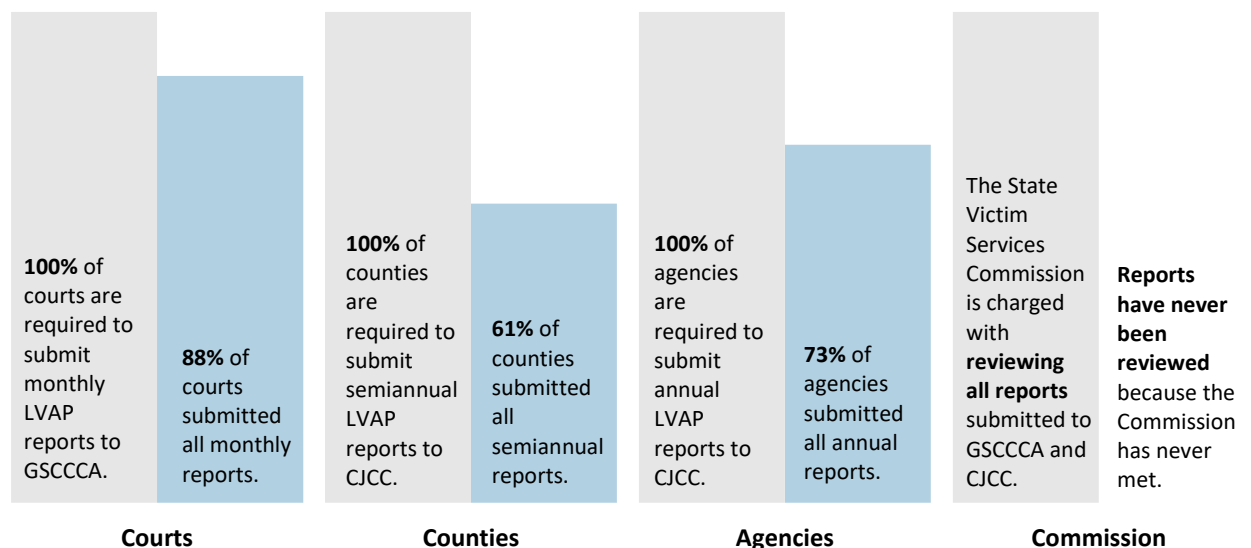
In our review of stakeholder reports to CJCC, we found several errors that impacted the accuracy of LVAP fund totals. Some were particularly egregious. For example, one solicitor general victim assistance program reported receiving \$14.7 million in LVAP funds in 2020; when asked, staff reported the actual amount received was \$178,000. Another district attorney program reported receiving nearly \$8.4 million in 2021 and \$7.1 million in 2022; staff indicated that actual amounts received were \$85,000 and \$91,000, respectively.

Gaps in court, county, and agency data also create discrepancies in reporting. As shown in **Exhibit 9**, only 88% of courts, 61% of counties, and 73% of agencies complied with reporting requirements over the period reviewed. For example, for calendar year 2023, 96% of courts submitted a report in all months, 93% of counties submitted both semiannual reports, and 75% of agencies submitted their annual reports.

LVAP agencies include nonprofit organizations, solicitor general programs, and district attorney programs. All LVAP agencies receiving funds are subject to agency reporting requirements.

Some district attorney programs also help administer funds and therefore may also report on behalf of the county (but are not required to do so).

**Exhibit 9**  
**Many entities did not comply with LVAP reporting requirements in CY 2020-2023**



Source: Analysis of GSCCCA and CJCC court, county, and agency data

We identified several factors that contribute to reporting errors and gaps, as described below. While some issues relate to timing,<sup>10</sup> others often relate to a lack of enforcement, standardization, and guidance, which is particularly important given the number of entities that participate in LVAP funds' collection, disbursement, and use.

- **Lack of accountability for counties and agencies** – As discussed in Finding 1, the State Victim Services Commission was not assembled as directed in statute, leading to a gap in oversight. Additionally, CJCC lacks substantive accountability mechanisms for counties and agencies that submit inaccurate or incomplete data or do not comply with reporting requirements. CJCC staff stated they are aware of the data errors but—due to resource constraints—cannot identify all errors or take corrective action when entities fail to meet reporting requirements. CJCC rules state that agencies may be decertified for noncompliance, but staff indicated that they do not decertify agencies or pursue lesser penalties for failure to comply with these requirements. CJCC has also not submitted to the General Assembly the statutorily required annual report of counties that failed to comply with semiannual reporting.
- **Lack of understanding among agencies** – County and LVAP agency staff we interviewed indicated that they do not always understand how to appropriately complete CJCC reports, which can impact results. For example, one agency reported receiving funds when there was no record of disbursement and later clarified they believed they were supposed to report VOCA funds. CJCC staff indicated that county and agency staff may also report federal grant funding (e.g., VOCA or VAWA) in addition to LVAP funds due to a lack of understanding of the various sources of victim assistance funding they receive. Finally, district attorney and solicitor general program staff may lack the information needed to report how much they received when a county serves as the fiscal agent for the LVAP funds they use.<sup>11</sup>
- **Inconsistent funding processes** – From interviews with stakeholders, it is apparent that roles in the LVAP funding process are often ambiguous or overlap across entities. In particular, as discussed in Finding 3, some district attorneys' offices have assumed the county's role in collecting and distributing funds; however, they may not assume the county's reporting responsibilities. CJCC survey instruments do not currently acknowledge the different roles counties and district attorneys, or solicitor general programs can play, which can lead to gaps in understanding or reporting issues.

---

<sup>10</sup> Most counties that reported discrepancies with GSCCCA court data in 2020-2023 attributed the differences to delays in courts sending funds and other timing issues. Gaps between when counties collect and disburse funds may also lead to differences in reported amounts.

<sup>11</sup> County governments often manage the LVAP funds used by district attorney and solicitor general programs.

- **Insufficient data standards and validation for counties and agencies** – CJCC lacks standards and validation checks for the submission of LVAP data. CJCC staff reported they review LVAP data for obvious errors and will ask entities to resubmit reports as time permits, but staff capacity limits the amount of review that can be performed.

In comparison, federal grants and GSCCCA reports have more robust data standards and validation processes. For example, CJCC's data validation processes for federal grants include ensuring the number of victims served does not exceed total service units and that grant funding percentages total to 100%. GSCCCA's data review processes include annual audits, which can be automatically triggered if the reported LVAP amount is 20% higher or lower than what is expected based on the amount of fine revenue the court reported collecting. If there are repeated issues with a court's reporting, a second audit of their reports may be conducted within the same year.

### **LVAP funds are at risk of not being collected and distributed appropriately**

There is limited assurance that the correct amount of LVAP penalty monies is being collected by the courts and appropriately distributed. As discussed below, inconsistent documentation, changes to statute, and the complexity of the funding process contributes to risks.

- **Inconsistent documentation** – Of the 77 respondents to our county survey, 19 (25%) indicated that no documentation or information is provided to support the amount of funds being remitted by the courts and 13 (17%) were unsure. Among the 45 counties that did receive documentation or information, some noted inconsistencies among courts. For example, one county noted that some courts provide information on the number of cases and total by type, but other courts just show the total amount being remitted.
- **Changes to statute** – In 2004, HB 1EX required courts to remit LVAP funds to GSCCCA, which provided additional oversight of LVAP fund remittance. However, in 2006 SB 203 removed the requirement and allowed courts to submit directly to counties, thereby eliminating that oversight.
- **Complex funding process** – Statute indicates that courts should remit funds monthly to the county for distribution to participating LVAPs; however, we found variations of this process and the entities involved. Staff from one district attorney's office reported receiving lump sum payments of LVAP funds from the sheriff. The district attorney then remitted the funds to the county for distribution to LVAPs. Staff also indicated that they may receive a check from a county/other entity directly and that the allocation process seems to be disorganized and inconsistent from county to county. We also found that some municipal courts remit funds to the county, while others remit funds to other entities including the city government or the district attorney. See **Appendix C** for additional examples of how the funding process is executed differently across counties.

At the state level, there is no reconciliation of funds collected, distributed, and received. CJCC's county survey asks counties to identify/explain any discrepancies between the amount of LVAP funds received and the amount reported as distributed by the courts. In 2023, a district attorney's office (submitting for the county) compared its records to court reports and discovered that a court failed to send a check for one quarter.

## RECOMMENDATIONS

1. CJCC should educate entities on how to properly complete LVAP reports and should revise survey instruments as necessary to ensure reporting is effective and clear.
2. To better identify errors, CJCC should develop and implement data standards and validation processes for LVAP. If current resources are not sufficient, CJCC should request additional funding.
3. When errors are identified, CJCC should follow up and provide technical assistance to ensure that the data is accurate.
4. CJCC should submit an annual report of counties that did not comply with reporting requirements to the General Assembly as required by statute.
5. GSCCCA should modify reports to capture the entities to which courts are disbursing funds and include this information in reports sent to CJCC. This information could be used to follow up with courts not disbursing funds in accordance with statutory requirements.
6. Once established, the State Victim Services Commission should review and reconcile reports to assess compliance with LVAP collection and distribution requirements.

### ***Agency Response:***

*CJCC agreed with the recommendations but indicated that to wholly implement would require at least two full-time staff and 50% of a database administrator's time. The staff would oversee data collection, validation, and reporting processes, administer an LVAP database, and provide technical assistance to counties and agencies. GSCCCA responded to applicable individual recommendations, as shown below.*

***Recommendation 1:*** *CJCC agreed with the recommendation and indicated that it can utilize existing resources to make the LVAP survey effective and clear and to provide webinars to educate entities on reporting. CJCC also noted that it has invested in updated data collection technology and is currently revamping the LVAP surveys, which are expected to be completed by March 2025.*

***Recommendation 2:*** *CJCC agreed with the recommendation and noted that improving data standards and validation processes has been one of its goals. CJCC indicated that it can develop data standards and validation protocols with current resources, but additional funding and staffing would be necessary to implement the validation process.*

**Recommendation 3:** CJCC agreed with the recommendation and noted that providing follow up and technical assistance when errors are identified has been one of its goals. CJCC indicated that additional funding and staffing will be needed to successfully implement a comprehensive technical assistance plan for counties and LVAP agencies, which CJCC believes will require travel throughout the state to meet with staff and review systems.

**Auditor's Response:** If CJCC does not receive additional funding or staffing needed to implement a comprehensive technical assistance plan for counties and LVAP agencies, it should consider what improvements can be made using current resources.

**Recommendation 4:** CJCC agreed with the recommendation and stated that it will submit a report of noncompliant counties for calendar years 2018-2023 to the General Assembly in December 2024.

**Recommendation 5:** GSCCCA disagreed with this recommendation. GSCCCA noted that adding this information to a monthly reporting form is inefficient because the information does not change monthly and “creates additional burden on reporting entities.” GSCCCA further noted that it does not have statutory oversight of the remittance process, and any changes will strain resources.

**Auditor's Response:** O.C.G.A. § 15-21-132 requires court officers to “submit a monthly report of the collection and distribution” of funds to GSCCCA. There is currently no information submitted on where funds are distributed. This could be accomplished by adding a field to the current form.

**Recommendation 6:** CJCC agreed with this recommendation. GSCCCA agreed with this recommendation as well but noted that “there may be logistical challenges to [the Commission] assigning responsibilities and resources.”

**Finding 3:** The district attorney's role in administering LVAP funds should be clarified.

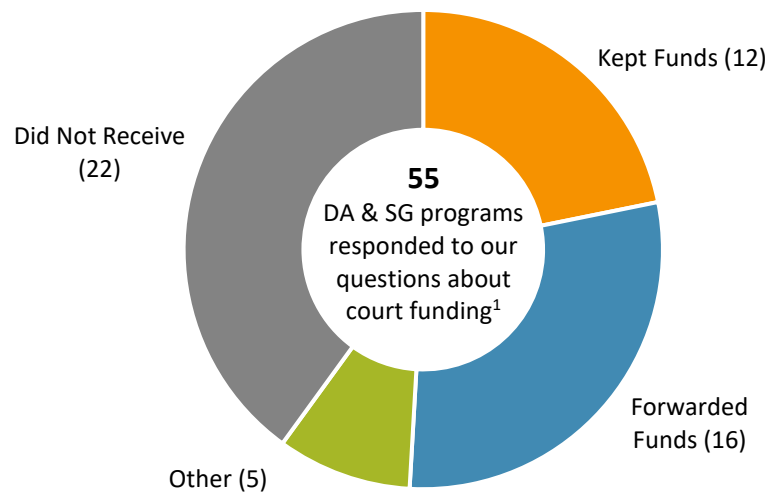
State law has been interpreted to require counties to receive LVAP funds when at least one certified LVAP operates within their borders; however, there is ambiguity in the statutory language. We found some counties with certified LVAP agencies have chosen to defer LVAP responsibilities to the district attorney. This can create risks related to the assurance that LVAP funds are distributed to LVAP agencies, as well as to the reporting of LVAP funds' collection and distribution.

O.C.G.A. § 15-21-132(a) states that LVAP funds should be paid to the county governing authority “if the county where the fine was imposed operates or participates in any victim assistance program certified by the [CJCC];” otherwise, funds go to the district attorney of the county's judicial circuit. CJCC's

administrative rules re-emphasize the requirement, stating the county must notify CJCC if it has disbursed funds directly to the district attorney because “the county does not have a certified program.” Finally, GSCCCA’s training documents for courts note that in accordance with statute, “all counties have CJCC Certified Victim Assistance programs, so LVAP monies should be remitted to the county governing authority for all courts.”

Under this interpretation, all courts should have remitted funds to counties in 2020-2023 because all counties had at least one certified LVAP agency. However, we found that many courts distributed directly to district attorneys and solicitors general. For example, approximately half of the district attorney and solicitor general victim assistance programs that responded to our survey (33 of 68) stated that they received LVAP funds directly from courts in calendar year 2023 (see **Exhibit 10**). While 16 offices forwarded funds to a fiscal agent (i.e., county government), 16 did not.<sup>12</sup> These offices either kept the funds for their use (presumably to fund their victim assistance programs) or disbursed them to other LVAP agencies.

**Exhibit 10**  
**22% of district attorney and solicitor general programs kept funds received directly from courts**



<sup>1</sup> Of the 68 district attorney and solicitor general programs that responded to our survey, 55 responded to questions about receiving funding from courts; 33 of those said they received funds directly from a court in 2023, and 22 reported they did not. The remaining 13 respondents either said they were unsure if they received funds directly from a court in 2023 (8) or did not receive LVAP funds from any entity in 2023 and thus were excluded from this analysis (5).

Source: DOAA survey of district attorney and solicitor general victim assistance programs

Our survey also identified that another 14 district attorney programs<sup>13</sup> decide how

<sup>12</sup> One program that received funding directly from a court indicated that it was unsure of whether funds were forwarded.  
<sup>13</sup> This is a different population than the 15 discussed above that received funds directly from the courts but did not forward them to the county. Of these 14 district attorney programs that reportedly decide how funds will be distributed, 5 also kept funds, 5 forwarded funds, and 3 did not receive funds directly from courts in 2023. The remaining program indicated it was unsure if funds were remitted directly by a court.

funds will be distributed in their area. Most (12) also reported responsibility for distributing funds to agencies (i.e., their office distributes funding rather than the county government). Further, several nonprofit agencies we interviewed or surveyed reported contacting the district attorney's office—not the county government—to request LVAP funding or for LVAP funding guidance. Finally, CJCC county survey data for 2023 showed 30 instances of district attorneys reporting instead of the county governing authority.

According to CJCC, statute permits counties to opt out of LVAP administration; however, this is not laid out in its administrative rules and there is no guidance for how this arrangement should be handled. Standard processes are important to mitigate risks related to the distribution and reporting of LVAP funds, as described below.

- **LVAP Distribution** – When district attorneys' offices assume the roles and responsibilities of county governing authorities, there is less objectivity in the distribution of funds because district attorneys' offices can also be fund recipients. According to CJCC county survey data, funds may not reach nonprofit LVAP agencies when the district attorney receives the funds—of the 40 counties where the district attorney was reported as the entity responsible for LVAP fund distribution in 2023, only 5 distributed funds to other LVAP agencies within the county.
- **LVAP Reporting** – District attorneys' offices are currently only required to report if they receive funds as a certified LVAP agency. CJCC's administrative rules do not set clear expectations for district attorneys that receive LVAP funds from the courts. As such, "county" reports may not be submitted to CJCC, resulting in incomplete program information and less accountability.

As discussed in Finding 1, the State Victim Services Commission has responsibility to review and determine the extent to which counties are collecting funds from the courts and distributing them to LVAP agencies. In the Commission's absence, the lack of oversight has likely contributed to district attorneys taking on county LVAP responsibilities. If the Commission assumed its statutory duties, there would be a mechanism to establish requirements and monitoring regarding LVAP fund collection.

## **RECOMMENDATIONS**

1. The General Assembly should modify statute to clarify its intention regarding the role of county governing authorities and district attorneys in LVAP fund administration.
2. Once the General Assembly clarifies statute, CJCC should adjust administrative rules to align. If the statute is not revised, CJCC should ensure that guidance regarding the district attorney's roles is consistent.

### ***Agency Response:***

***Recommendation 2:*** *CJCC agreed with the recommendation but believes it would require two full-time program staff in the Victim Assistance Division to implement. Staff responsibilities would include, “convening stakeholders to revise administrative rules, developing guidance for Commission and/or Council approval, and [providing] training and technical assistance” to all judicial circuits on the revised rules and guidance.*

**Finding 4:** The process for allocating funds to LVAP agencies varies by county, resulting in inconsistencies in funding distribution and contention among stakeholders.

Absent state requirements or guidance, counties have used varying methods for distributing LVAP funds, with some more formalized than others. In some counties, nonprofit LVAP agencies are not receiving any LVAP funding, often when the district attorney is involved in or responsible for the decision-making process. In addition, some nonprofit LVAP agencies do not perceive the process to be impartial or transparent.

There are no statutory requirements or CJCC guidance on how LVAP funds should be distributed to LVAP agencies. According to state law, funds paid to the county governing authority are “for the disbursement to [certified] victim assistance programs.” CJCC’s administrative rules indicate that counties “must decide what percentage of the total funds will be given to each” certified LVAP when there is more than one in the county. However, there is no language regarding how disbursements should be determined. It should be noted that there is no requirement that a certified LVAP must receive funding.

### **Some counties may use LVAP funds to supplant county funding for district attorneys’ offices**

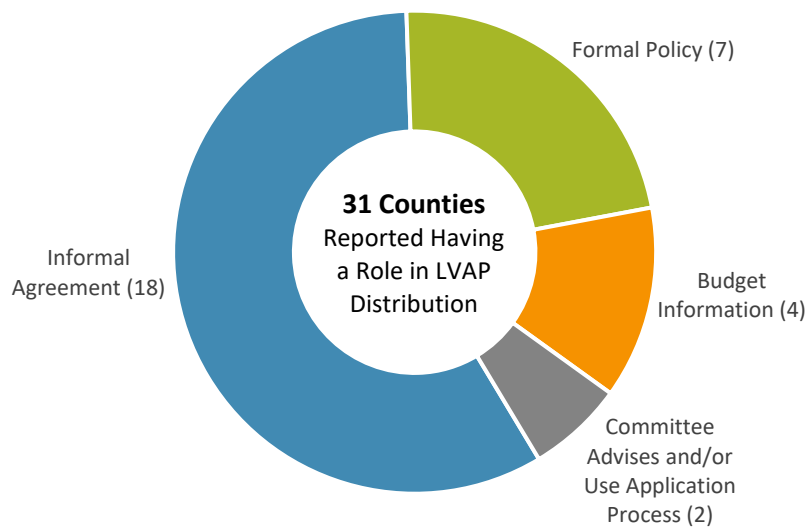
Without clear guidelines regarding the distribution of LVAP funds, there is a risk that counties use LVAP funds to supplant their fiduciary responsibilities for district attorney’s office budgets. While counties are only required to provide office space and supplies for their district attorney’s office, it is common for the county (or counties in multi-county circuits) to provide additional financial support for the activities of the district attorney’s office, such as support for victim advocate salaries.

Based on interviews and survey responses, we identified that some counties view LVAP funds as a way to fulfill these informal fiduciary responsibilities. This may discourage county governing authorities from allocating LVAP funds to other LVAP agencies (i.e., decreasing the district attorney’s allocation). For example, one county in a multi-county circuit reported allocating its LVAP funds to a nonprofit LVAP agency and using other county funds to fulfill the required contribution to the district attorney’s office; however, they felt like they were “taking a hit” compared to other counties in the circuit that used LVAP funds to fulfill the required contribution to the district attorney.



Counties we interviewed or surveyed described varying methods of distributing LVAP funds, as shown in **Exhibit 11**. The 31 counties<sup>14</sup> that reported having a role in distributing funds commonly reported basing disbursements on informal agreements, formal policies, or budget submissions. These methods are discussed below the exhibit. In some cases, counties use the same distribution process that has been in place since the early stages of LVAP and do not have policies or protocols to evaluate or improve their processes. It should be noted that, as discussed in Finding 3, some counties have allowed district attorneys’ offices to assume their responsibility in distributing funds.

**Exhibit 11**  
**Counties use various methods for distributing LVAP funds**



Source: DOAA survey of counties and interviews with county staff

- **Informal agreements** – Eighteen counties reported distributing funds based on informal agreements or requests, which may be influenced by relationships or partnerships with other LVAP agencies. For example, one county reported having an informal agreement (i.e., no written policy was adopted) to allocate 100% of LVAP funds to a single nonprofit agency. In another county, all LVAP funds are allocated to the district attorney’s and solicitor general’s offices, though this not stipulated in any policy or resolution.
- **Formal policy** – Seven counties distribute funds based on formal, written policies or ordinances that may stipulate the amount or percentage allocated to each LVAP. One county’s distribution process is governed by a policy approved by the county’s Board of Commissioners, which allocates a flat, monthly rate to each of five

<sup>14</sup> Of 85 county survey respondents, 77 stated they received LVAP funds in 2023. Of those 77, 27 (35%) reported having a role in distribution, another 24 (31%) reported not having a role in distribution, and 26 (34%) were unsure. The four additional counties shown in Exhibit 11 provided their responses during interviews.

LVAP agencies.<sup>15</sup> If LVAP funds exceed the total monthly rate, each agency receives a specified percentage of the remaining funds (ranging from 7% to 40%).

- **Budget information** – Four counties reported distributing LVAP funds based on their county-level budget approval process. This may include requiring LVAP agencies to submit annual budget requests and demonstrate the impact of LVAP funding to their victim assistance programs.

Although the distribution processes vary widely, some counties have implemented processes to improve transparency of distributing funds and allow for more opportunities among LVAP agencies. For example, after receiving complaints from nonprofit LVAPs, one county created an advisory committee that reviews applications and recommends funding to the Board of Commissioners based on the number of victims served. Another county sends a portion of funding to the district attorney's and solicitor general's offices and the remaining portion to 12 LVAPs based on a formal application process.

Counties' distribution processes—along with the district attorney's decision-making role in some cases—have resulted in disparities in the funding received among LVAPs. In particular, district attorney and solicitor general programs have received a larger portion of LVAP funds in the period reviewed—while these programs make up 28% of the certified agencies, they receive an estimated 73% of LVAP funds.<sup>16</sup> CJCC county survey data for 2020-2023 shows that about half of counties disburse LVAP funds to only district attorneys and solicitors general, and more than half of counties have LVAPs that do not receive any funding.

Among the 115 nonprofit LVAP agencies surveyed, 34% disagreed or strongly disagreed that funds are distributed in an impartial manner, and 35% disagreed or strongly disagreed that funds are distributed in a transparent manner.<sup>17</sup> Some respondents indicated that there should be greater consideration for funding additional LVAP agencies in counties that only distribute LVAP funds to district attorney's and solicitor general's offices. Other respondents indicated that district attorneys' offices that distribute funds may view LVAP funds as "their money," thereby reducing or removing any LVAP amounts available for other agencies.

---

<sup>15</sup> One of the agencies is the victim assistance program run by the county's district attorney's office.

<sup>16</sup> As discussed in Finding 2, we identified concerns with data completeness and reliability with CJCC's survey data that makes it difficult to determine the amount of funds allocated to LVAPs. However, between 2020 and 2023, the county survey data consistently indicated that approximately 73% of funds were awarded to district attorney and solicitor general programs. The agency survey data, which had more reliability concerns, indicated that nearly 70% of funds in recent years were allocated to district attorney and solicitor general programs.

<sup>17</sup> This question was limited to respondents who indicated they were familiar with LVAP funds. Regarding transparency, other respondents indicated they were neutral (18%), agreed (34%), or strongly agreed (13%) that LVAP funds are distributed in a transparent manner. Regarding impartiality, other respondents indicated that they were neutral (22%), agreed (29%) or strongly agreed (15%) that LVAP funds are distributed in an impartial manner. Respondents that indicated they were unsure/had no opinion were removed from calculated totals.

## RECOMMENDATION

1. As part of the comprehensive state plan, the State Victim Services Commission should provide additional guidance and oversight of funding distribution practices. If the Commission is not established, CJCC should consider creating general guidance.

### *Agency Response:*

***Recommendation 1:** CJCC and GSCCCA agreed with the recommendation. CJCC reiterated that implementation would require additional staff to develop guidance for Commission and/or Council approval and to provide training and technical assistance to counties. CJCC also noted that, depending on the Commission's oversight recommendations, it would likely be able to monitor funding distribution practices with two full-time program staff.*

**Finding 5:** Most counties report disbursing all LVAP collections to agencies, but some retain a portion for administrative expenses and/or contingency reserves.

LVAP's enabling legislation permits counties to retain a limited amount of LVAP fund collections for contingency purposes. CJCC's rules restate these limitations; however, its semiannual survey is inconsistent with rules and statute. We found counties have retained more than what is permitted by statute and often for administrative purposes rather than contingency.

State law (O.C.G.A. § 15-21-132) authorizes county governing authorities to "hold as reserve funds an amount not to exceed 5 percent of the funds received by the governing authority in the preceding calendar year." CJCC's rules generally follow statutory language, but its county survey tool is inconsistent in several areas. As shown in **Exhibit 12** and discussed below, conflicting survey language influences the ways in which counties report using LVAP funds. Counties report retaining funds for administrative purposes in addition to contingency reserves and accumulating large fund balances in some cases. As counties' retained funds increase, the amount of funds they distribute to LVAP agencies decreases.

**Exhibit 12**

**CJCC’s county survey conflicts with requirements in state law and agency rules**

	State Law	CJCC Rules & Regulations	CJCC’s County Survey Tool	County Activity
<b>Retention Limit</b>	Up to 5% of funds received in preceding year	Up to 5% of funds received in preceding year	5% of prior year (reporting period) collections for administrative purposes  5% of prior year (reporting period) collections for contingency purposes	10 counties reported retaining funds for both purposes in the same year  20 counties reported retaining more than the 5% limit in at least one year
<b>Administrative Expenses</b>	No mention	No mention	Can be used for the “administrative burden of tracking, accounting for, and distributing the funds”  Lists possible uses that include utilities, rent, training, attorney salaries, office supplies, etc.	25 counties reported retaining funds for administrative purposes in at least one year
<b>Reserve or Contingency Funds</b>	County can hold as reserve funds	Can be reserved as a contingency fund	Can be saved as a contingency fund to sustain victim assistance programs	17 counties reported retaining funds for contingency purposes  10 counties reported retaining more than 5% for contingency in at least one year
<b>Fund Balances or Accumulated Reserves</b>	Funds rolling over is not prohibited	Funds are not cumulative and cannot roll over in subsequent years	Counties report the amount of contingency funds saved from prior years	29 counties reported accumulating reserves in at least one year

Source: Official Code of Georgia Annotated, CJCC Rules, CJCC’s Online County Survey Tool

CJCC officials noted the conflicting survey questions may have been added after staff learned counties were retaining funds for administrative purposes and accumulating balances of unexpended contingency funds; as such, the survey questions are intended to identify prevalence rather than permit their occurrence. However, CJCC does not currently follow up with county reporters regarding their survey responses and does not take action—or provide technical assistance—if counties do not comply with requirements (e.g., retaining excessive funds).

**Retained Funds/Contingency Reserves:** Funds reserved by the county as a contingency to sustain crime victim assistance programs.

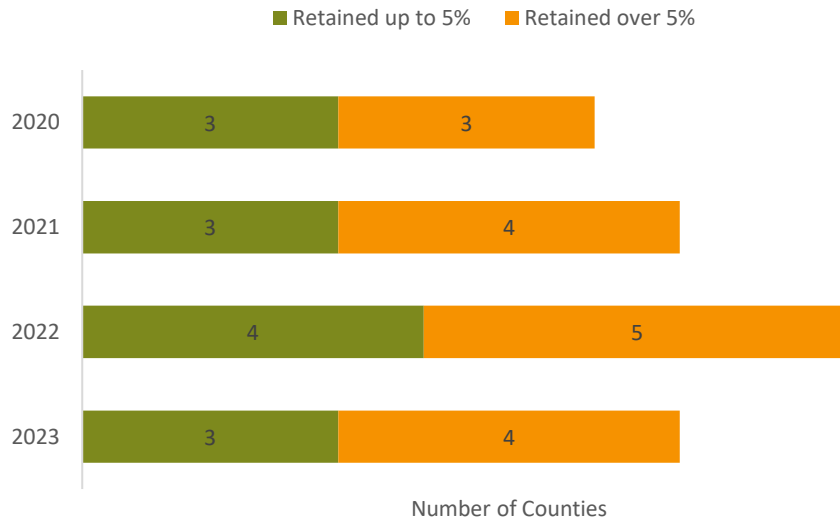
**Unexpended Funds or Fund Balance:** Funds that were saved from retention or reserves in prior years.

### Funds Retained for Contingency Purposes

State law, CJCC rules, and CJCC’s county survey all refer to counties’ authority to retain funds but with conflicting provisions. State law authorizes counties to hold as reserve an amount up to 5% of the prior year’s collection, implying that funds can be retained as long as they do not exceed the limit. CJCC’s rules, however, prohibit the funds from rolling over to subsequent years. Further, CJCC’s survey tool asks counties to report on unexpended funds, defined as “5% funds that were saved from previous years for a contingency fund,” implying that funds can accumulate.

According to CJCC survey data, 17 counties reported 29 instances of retaining funds for contingency between 2020 and 2023. Of these, 10 reported 16 instances of retaining more than 5% (see **Exhibit 13**).

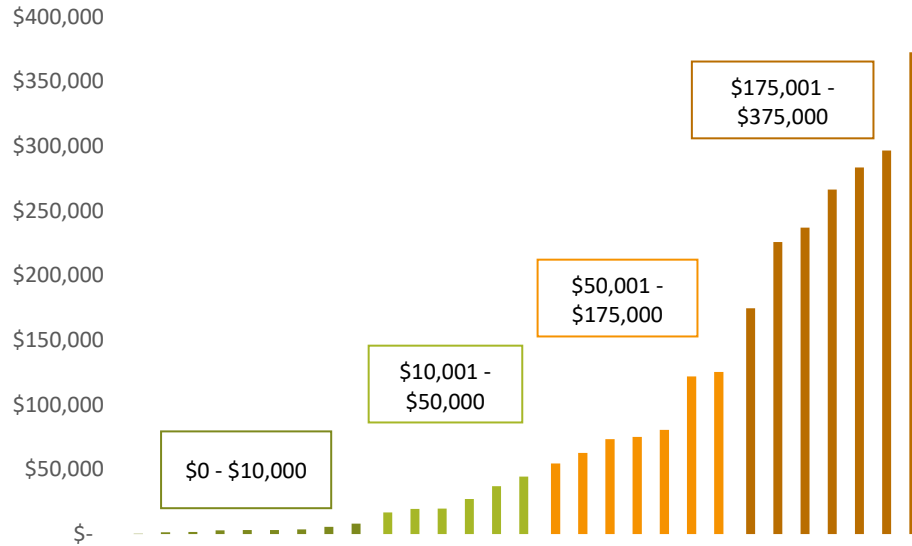
### Exhibit 13 Of the 17 counties that retained funds for contingency over the period reviewed, more than half exceeded the 5% statutory limit, CY 2020-2023



Source: Analysis of CJCC county survey data, 2020-2023

In addition, 29 counties reported having “unexpended funds,” which averaged between approximately \$200 and \$375,000 per six-month reporting period. As shown in **Exhibit 14**, the average reported fund balances varied widely. The bottom nine counties with unexpended funds averaged less than \$10,000 per reporting period, while the top seven reported unexpended funds between approximately \$175,000 and \$375,000 per reporting period.

**Exhibit 14**  
**Of the 29 counties that reported unexpended funds between 2020-2023,**  
**14 reported reserves over \$50,000**



Source: Analysis of CJCC county survey data, 2020-2023

Of these 29 counties, 26 reported fund balances exceeding 5% of the prior year collections. For example, one county’s average LVAP collections were \$38,870 per year, but its reported unexpended fund balance was \$73,409, or 90%, more. Another county’s average unexpended funds were reported as \$283,404—29% higher than its average annual LVAP collections of \$221,782.

We interviewed several counties with fund balances and found they did not have any specific purpose for accumulating the funds. For example, staff from one county with a nearly \$250,000 fund balance were unaware of the rationale for holding funds, while staff from another county with a nearly \$500,000 fund balance noted that funds had accumulated over many years. Additionally, two district attorneys’ offices responsible for distributing funds (instead of the county) reported retaining reserve funds even though statute only authorizes county governing authorities to do so.

**Retained Funds for Administrative Purposes**

Neither state law nor CJCC rules indicate that counties can retain funds for administrative purposes. However, CJCC’s county survey instrument states that counties can retain up to 5% to “assist in paying for the administrative burden of tracking, accounting for, and distributing funds.” The survey also asks about the specific uses of these funds and provides spending categories beyond the costs of administering funds, such as building utilities and rent, attorney salaries, building enhancements and renovations, and office supplies.

According to 2020-2023 CJCC survey data, 25 counties reported 59 instances<sup>18</sup> of retaining funds for administrative purposes—some in multiple years (see **Exhibit 15**). Most of the 25 counties reported using these funds on administrative staff salaries, office supplies, and victim advocate salaries. Two counties reported using funds on building enhancements and renovations. This spending reduces the amount of LVAP funds going to directly serve victims. It should be noted, however, that we identified several outliers and inconsistencies in the data that indicate counties may have interpreted questions regarding administrative costs differently or may not understand which victim assistance fund sources should be reported (i.e., counties may include VOCA or VAWA administrative costs in LVAP reports).

### Exhibit 15

#### Some counties report retaining funds for administrative purposes, CY 2020-2023



Source: Analysis of CJCC county survey data, 2020-2023

### RECOMMENDATIONS

1. CJCC should revise existing guidance (including information in its county survey tool) and agency rules to be consistent with state law.
2. If CJCC chooses to leave questions in the survey regarding retaining funds for administrative purposes and accumulating retained funds from prior years to “capture behavior,” it should flag responses that indicate potential noncompliance and conduct appropriate follow up.

<sup>18</sup> While counties report to CJCC twice per year, we defined an “instance” of retaining funds for administrative purposes as at least one report showing funds retained for administrative costs in each year—January to June, July to December, or both. We only counted each year once.

### **Agency Response:**

**Recommendation 1:** CJCC agreed with the recommendation and stated that the survey tool revision outlined in its response to recommendation 2.1 will also incorporate this recommendation.

**Recommendation 2:** CJCC agreed with the recommendation and plans to “discontinue the use of the administrative funds question in the county survey and provide appropriate guidance to counties and LVAP agencies for reporting. This will be done until a more long-term solution is provided through either guidance from the legislature, or budgetary enhancements.”

### **Finding 6: Clear guidelines for how LVAP funds may be spent effectively do not exist.**

We classified victim advocate salary costs as an administrative expenditure per federal VOCA guidelines. However, it can be difficult to determine whether these costs represent an administrative expenditure, because victim advocates can provide direct services to victims.

Agencies are granted broad discretion regarding how to spend LVAP funds. As a result, agencies reported using funds for a wide range of services, including salaries for victim advocates and administrative staff, training, direct financial assistance to victims, court proceeding expenses, and operational expenses such as rent, utilities, and office supplies. Without clear guidelines for how funds should be utilized, there is greater risk that funds will not be spent on the activities that best serve victim needs.

As discussed in Finding 1, state law charges the State Victim Services Commission with assessing the extent to which LVAP funds are used to provide direct services to victims of crime. While CJCC rules identify the services agencies must provide to attain LVAP certification (e.g., emergency financial assistance and criminal justice system support), they do not outline how LVAP funds may be most effectively spent to support these direct services. CJCC rules state agencies may be decertified for using funds in ways other than providing direct services to victims; however, CJCC staff indicated that they interpret this broadly to include indirect costs that support direct services.<sup>19</sup> CJCC staff also indicated that they look to programs to justify expenditures, noting that funds are designed for local control.

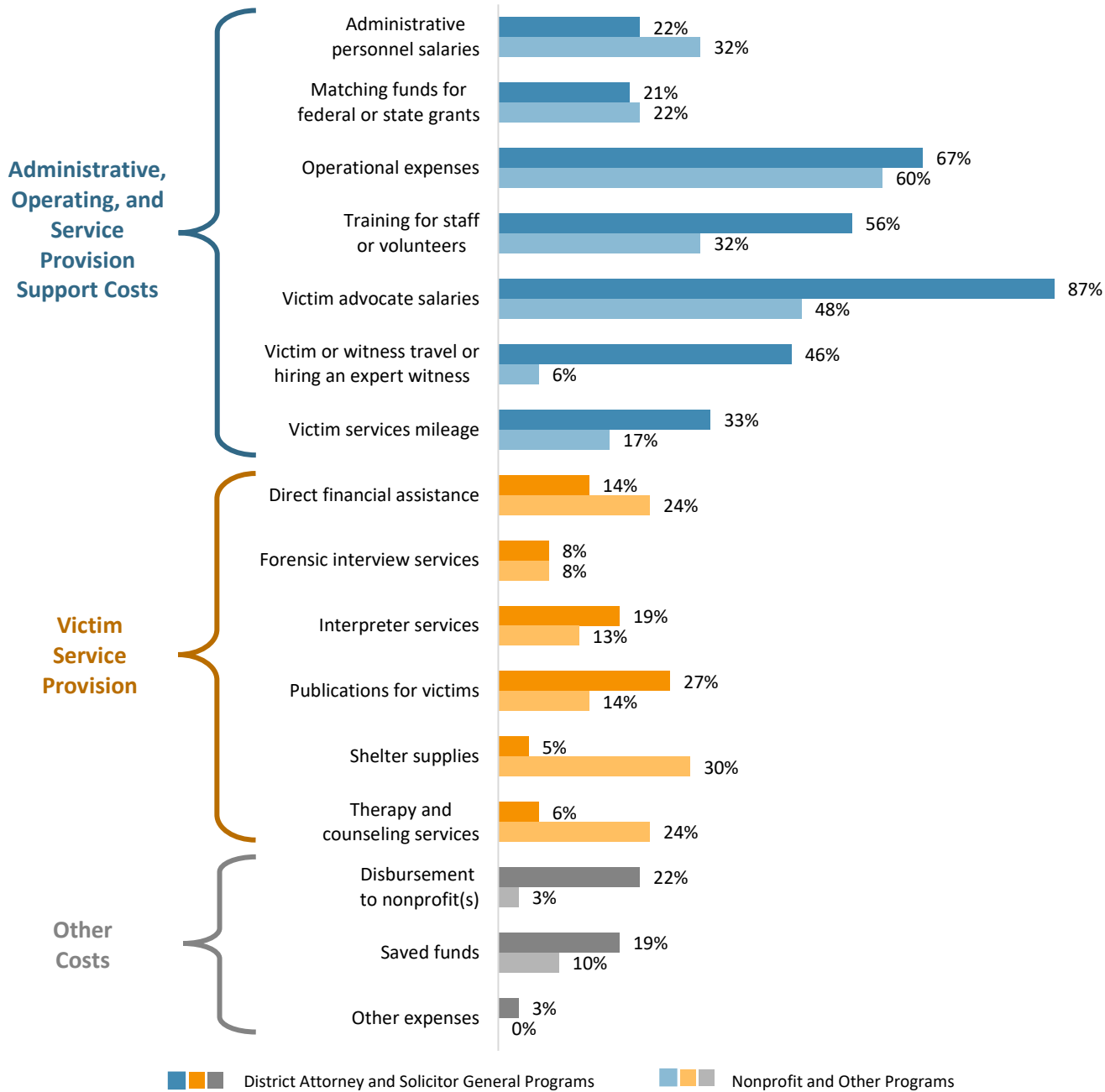
Our survey data showed that most LVAP agencies reported spending on operating costs and costs supporting service provision in calendar year 2023 (see **Exhibit 16**). The largest percentage of agencies reported spending on victim advocate salaries, operational expenses, and staff training. More district attorney and solicitor general programs reported spending on advocate salaries, victim or witness travel or hiring an expert witness, and staff training, while more nonprofit and other agencies reported spending on shelter supplies, therapy and counseling services, and financial assistance for victims. In addition, 19% of

<sup>19</sup> CJCC has not categorized expenditures as administrative, operating, supporting, or service provision costs. We determined whether a cost fell into one of these categories using VOCA expenditure guidelines and our conclusions regarding whether the cost directly served a victim.



district attorney and solicitor general programs reported saving LVAP funds, with some noting concerns over the potential for future funding cuts.

**Exhibit 16**  
**More agencies<sup>1</sup> reported spending LVAP funds on administrative, operating, and other support costs,<sup>2</sup> CY 2023**



<sup>1</sup> Of the 126 agencies that reported how funds were spent in calendar year 2023.

<sup>2</sup> Percentages will not add up to 100% because agency respondents were able to select all expenditure categories that applied when completing the survey.

Source: DOAA surveys of district attorney and solicitor general victim assistance programs and nonprofit/other LVAP agencies

CJCC's survey does not include information on the total amount spent on indirect costs. However, our review of eight<sup>20</sup> LVAP agencies' expenditures found seven spent at least half of their funds on operating and other service provision support costs (e.g., advocate salaries and training for staff and volunteers) (see **Appendix D**). Additionally, among the agencies that responded to our surveys and were able to provide LVAP expenditure breakdowns, 84% reported spending at least half on operating and support costs in 2023 (most commonly for salaries).

Given the absence of Commission oversight and CJCC's broad interpretation of how funds may be spent, resources are not available to agencies that may need guidance regarding the most effective uses of LVAP funds. In some instances, agencies' reported expenditures do not align with other victim assistance spending guidelines we identified.

- **VOCA** – VOCA guidelines prohibit the use of VOCA funds for investigation and prosecution activities, salaries of management who do not oversee victim services, capital expenses, and other expenditures. Some of these uses were reported in CJCC data and our surveys. For example, one CJCC survey respondent reported using LVAP funds to pay a former employee who was subpoenaed as a witness in a trial. Additionally, 29 district attorney and solicitor general programs that responded to our survey reported using funds for victim or witness travel or hiring an expert witness. CJCC staff noted that flexibility of LVAP funds compared to VOCA funds can be beneficial to LVAPs.
- **PAC LVAP Best Practices Guidebook** – The Prosecuting Attorneys' Council of Georgia (PAC) maintains a best practices guidebook for the use of LVAP funds by district attorney and solicitor general offices. The guidebook specifically advises against having excessive LVAP savings (which we identified, as discussed in Finding 5). One district attorney program we interviewed reported having approximately \$484,000 in LVAP fund savings at the end of fiscal year 2023—\$216,000 of which was saved in Certificates in Deposit.
- **DeKalb County Human Services Grant** – DeKalb County uses a portion of its LVAP funds for a Human Services Department grant for victim assistance agencies. Program guidelines dictate that no more than 50% of the total award amount may be used for salary costs. Approximately 14% of victim assistance agencies that responded to our surveys reported using all LVAP funds for salary costs in calendar year 2023.

---

<sup>20</sup> We reviewed LVAP expenditures in detail for three nonprofits and six district attorney and solicitor general victim assistance programs. For each agency, we reviewed LVAP revenues and expenditures for a fiscal or calendar year during 2020-2023. The data obtained from one district attorney program was not conclusive regarding spending, however; therefore, we did not include its spending in this review.

- **Colorado VALE** – Colorado’s Local Victim Assistance and Law Enforcement (VALE) program allows a portion of local funds to be granted to police departments, sheriffs’ departments, and district attorneys’ offices. Per Colorado law, these VALE funds may not be used for “routine and ongoing operating expenses.” Two-thirds (67%) of district attorney and solicitor general programs and half (50%) of law enforcement victim assistance programs that responded to our surveys reported using their LVAP funds for operational expenses in calendar year 2023.

Without the State Victim Services Commission, no entity is responsible for establishing spending guidelines or reviewing the extent to which funds are used for direct services. In addition to reviewing the extent to which LVAP funds are spent on direct services, state law authorizes the Commission to recommend legislation that ensures compliance regarding the use of funds. The Commission is also charged with developing a statewide strategic plan for LVAP, which could provide guidance on the best uses of funding.

### **RECOMMENDATIONS**

1. The General Assembly should consider clarifying the intended purpose of LVAP funds in statute.
2. Once members have been identified, the State Victim Services Commission should establish guidelines for the most effective uses of LVAP funds. As required by statute, it should also assess the extent to which funds are spent on direct services.
3. In the absence of guidance from the State Victim Services Commission, CJCC should develop and distribute a set of best practices for the use of LVAP funds.

### ***Agency Response:***

***Recommendation 2:*** GSCCCA partially agreed with the recommendation. GSCCCA noted that O.C.G.A. § 35-6-3 “seems to allow for the establishment of rules and regulations for the distributions of funds” but also indicated that it does not have a position on this recommendation.

***Recommendation 3:*** CJCC agreed with the recommendation while restating the need for additional staff to develop guidance for Commission and/or Council approval and to provide training and technical assistance to counties.

## Appendix A: Table of Findings and Recommendations

	Agree, Partial Agree, Disagree	Implementation Date
<b>Finding 1: Oversight of the collection, distribution, and use of LVAP funds is limited. (p. 8)</b>		N/A
1.1 All involved agencies should communicate to implement the State Victim Services Commission. This effort should include all relevant entities making their respective Commission appointments. Once formed, the Commission should utilize existing resources (and identify whether additional resources are necessary) to complete statutorily required duties, including developing a comprehensive state plan to support victim services.	<b>CJCC:</b> Agree  <b>GSCCCA:</b> Agree	
1.2 If the Commission is not established, the General Assembly could consider giving additional oversight responsibilities to CJCC.	N/A	N/A
<b>Finding 2: Due to reporting issues, it is not possible to confirm that LVAP funds are appropriately collected, distributed, and used. (p. 11)</b>		N/A
2.1 CJCC should educate entities on how to properly complete LVAP reports and should revise survey instruments as necessary to ensure reporting is effective and clear.	Agree	March 2025
2.2 To better identify errors, CJCC should develop and implement data standards and validation processes for LVAP. If current resources are not sufficient, CJCC should request additional funding.	Agree	March 2025 (data validation protocol only)
2.3 When errors are identified, CJCC should follow up and provide technical assistance to ensure that the data is accurate.	Agree	
2.4 CJCC should submit an annual report of counties that did not comply with reporting requirements to the General Assembly as required by statute.	Agree	December 2024
2.5 GSCCCA should modify reports to capture the entities to which courts are disbursing funds and include this information in reports sent to CJCC. This information could be used to follow up with courts not disbursing funds in accordance with statutory requirements.	Disagree	
2.6 Once established, the State Victim Services Commission should review and reconcile reports to assess compliance with LVAP collection and distribution requirements.	<b>CJCC:</b> Agree <b>GSCCCA:</b> Agree	When the Commission is established
<b>Finding 3: The district attorney’s role in administering LVAP funds should be clarified. (p. 16)</b>		N/A
3.1 The General Assembly should modify statute to clarify its intention regarding the role of county governing authorities and district attorneys in LVAP fund administration.	N/A	N/A

<p>3.2 Once General Assembly clarifies statute, CJCC should adjust administrative rules to align. If the statute is not revised, CJCC should ensure that guidance regarding the district attorney’s roles is consistent.</p>	<p>Agree</p>	<p>January 2026</p>
<p><b>Finding 4: The process for allocating funds to LVAP agencies varies by county, resulting in inconsistencies in funding distribution and contention among stakeholders. (p. 19)</b></p>		<p>N/A</p>
<p>4.1 As part of the comprehensive state plan, the State Victim Services Commission should provide additional guidance and oversight of funding distribution practices. If the Commission is not established, CJCC should consider creating general guidance.</p>	<p><b>CJCC:</b> Agree <b>GSCCCA:</b> Agree</p>	<p>January 2026</p>
<p><b>Finding 5: Most counties report disbursing all fee collections to LVAP agencies, but some retain a portion for administrative expenses and/or contingency reserves. (p. 22)</b></p>		<p>N/A</p>
<p>5.1 CJCC should revise existing guidance (including information in its county survey tool) and agency rules to be consistent with state law.</p>	<p>Agree</p>	<p>March 2025</p>
<p>5.2 If CJCC chooses to leave questions in the survey regarding retaining funds for administrative purposes and accumulating retained funds from prior years to “capture behavior,” it should flag responses that indicate potential noncompliance and conduct appropriate follow up.</p>	<p>Agree</p>	<p>March 2025</p>
<p><b>Finding 6: Clear guidelines for how LVAP funds may be spent effectively do not exist. (p. 27)</b></p>		<p>N/A</p>
<p>6.1 The General Assembly should consider clarifying the intended purpose of LVAP funds in statute.</p>	<p>N/A</p>	<p>N/A</p>
<p>6.2 Once members have been identified, the State Victim Services Commission should establish guidelines for the most effective uses of LVAP funds. As required by statute, it should also assess the extent to which funds are spent on direct services.</p>	<p><b>CJCC:</b> Agree <b>GSCCCA:</b> Partial Agree</p>	<p>Timeline to be decided by the Commission</p>
<p>6.3 In the absence of guidance from the State Victim Services Commission, CJCC should develop and distribute a set of best practices for the use of LVAP funds.</p>	<p>Agree</p>	<p>January 2026</p>

## Appendix B: Objectives, Scope, and Methodology

### Objectives

This report examines the collection, distribution, spending, and oversight of Local Victim Assistance Program (LVAP) funds. Specifically, our examination set out to determine the following:

1. How much LVAP funding is collected by the courts and remitted to counties and district attorneys;
2. How counties and district attorneys have distributed funding to LVAP agencies;
3. How LVAP funds are expended; and
4. What oversight is in place for the entities collecting, distributing, and receiving LVAP funds.

### Scope

This special examination generally covered activity related to LVAP funds that occurred between calendar years 2020 and 2023, with consideration of earlier or later periods when relevant. Information used in this report was obtained by reviewing relevant laws, rules, and regulations; reviewing documentation from the Criminal Justice Coordinating Council (CJCC) and the Georgia Superior Court Clerks' Cooperative Authority (GSCCCA); interviewing CJCC, GSCCCA, county government, and LVAP agency staff; and analyzing LVAP data from CJCC and GSCCCA. CJCC data analyzed included semiannual county reporting data for 2020-2023 and annual agency reporting data for 2020-2023. GSCCCA data analyzed included LVAP court collection data for 2020-2023.

We conducted three surveys to gather more information about the collection, distribution, and spending of LVAP funds in calendar year 2023—one of county governments, one of district attorney and solicitor general victim assistance programs, and one of nonprofit and other LVAP agencies. The county survey was sent to all 159 counties in the state, and the district attorney and solicitor general and nonprofit and other LVAP surveys were sent to all entities that submitted agency reports for 2020-2023.

We recorded response rates of 53% (85 of 159), 88%<sup>21</sup> (68 of 77), and 74% (168 of 228) for the county, district attorney and solicitor general, and nonprofit and other LVAP survey recipients, respectively. Based on the response rates, we concluded that responses received were sufficient to incorporate into our findings. Results should not be generalized to the entire population. When analyzing and reporting survey results, we typically excluded “unsure” or “no opinion” responses. We also excluded entities that did not report receiving funding in calendar year 2023 when applicable.

We identified some limitations during our reliability assessments of CJCC and GSCCCA data, including gaps in entity reporting and inaccurate amounts reported. To address these concerns, we reviewed and revised the data to remove identifiable outliers (e.g., reported county collections greater than \$1 million) and inaccurate amounts (e.g., an agency reporting it received more than \$10 million in one year), which were identified either through analyst review or interviews with county and agency staff. Due to the data concerns, we modified analyses and disclosed limitations when applicable. With the

---

<sup>21</sup> PAC staff also distributed the survey link to all district attorney and solicitor general victim assistance programs in the state—not just those that submitted reports for 2020-2023. However, all programs that responded were programs contacted through our initial distribution; therefore, we report the response rate for those programs, not the response rate for all programs contacted by PAC.

modifications and disclosures, we found the data sufficiently reliable for the purposes for which it was used.

Government auditing standards require that we also report the scope of our work on internal control that is significant within the context of the audit objectives. All of our objectives address aspects of internal control structures related to the collection, distribution, and spending of LVAP funds. Specific information related to the scope of our internal control work is described by objective in the methodology section below.

## Methodology

**To determine how much LVAP funding is collected by courts and remitted to counties and district attorneys,** we obtained court collection data from GSCCCA and analyzed the data to determine reported court collections by year. We also reviewed CJCC semiannual county reporting data to determine the amount of collections counties reported receiving, and compared the amounts reported in both data sets. To identify reasons for discrepancies between the data, we interviewed GSCCCA, CJCC, county government, and district attorney's office staff. Our review of the data also included an analysis of court and county compliance with reporting requirements.

**To determine how counties and district attorneys have distributed funding to LVAP agencies,** we interviewed staff from 13 county governments and 8 district attorneys' offices about their LVAP fund collection and distribution processes. Based on these interviews, we identified the need to survey county governments to obtain information regarding distribution processes for all counties in the state; our survey asked counties about distribution processes and other facets of LVAP administration. Our survey of district attorney and solicitor general victim assistance programs also asked whether their offices played a role in fund distribution. We also analyzed CJCC county and agency data to compare how much counties reported distributing to agencies and how much funding agencies reported receiving, and to determine whether counties distributed a greater percentage of funds to district attorneys and solicitors general or to nonprofit agencies.

Using CJCC county data, we also examined the amount of LVAP funds counties reported retaining for administrative and contingency purposes. To assess whether these amounts aligned with LVAP requirements, we reviewed state law and CJCC rules to determine requirements regarding county retention of LVAP funds.

**To determine how LVAP funds are expended,** we interviewed staff from 20 certified LVAP agencies (12 district attorney and solicitor general victim assistance programs and 8 nonprofits) about LVAP fund spending. Based on these interviews, we identified the need to survey all agencies to determine how funds were spent in calendar year 2023. CJCC annual agency reporting data also informed our analyses regarding how agencies spent funds. To determine whether agencies reported spending funds in accordance with existing guidance, we reviewed state and federal law, CJCC rules, and guidance from other victim assistance funding sources and compared reported spending to guidance from these sources.

Our review of agency spending also included detailed spending reviews for nine LVAP agencies—six district attorney and solicitor general programs and three nonprofits. For eight of the nine agencies, we reviewed detailed LVAP revenue and expenditure data for an entire fiscal or calendar year during the 2020-2023 period to determine how funds were spent. (One district attorney program was unable to

provide detailed records but provided bank statements and copies of checks indicating how it used LVAP and other victim assistance funding.) Agencies for which detailed data was requested were selected based on interviews and data reported to the CJCC.

**To determine what oversight is in place for the entities collecting, distributing, and receiving LVAP funds,** we reviewed state law and CJCC rules to determine existing statewide oversight mechanisms for LVAP funds. We interviewed CJCC and GSCCCA staff regarding their agencies' roles in LVAP oversight, and asked county government staff we interviewed whether their counties monitored the spending of agencies receiving funds. Our survey of county governments also asked counties about whether they conducted oversight or monitoring activities.

Our review of oversight practices also included a review of victim assistance funding programs in other states and at the federal level. We identified Colorado's Victim Assistance and Law Enforcement funding mechanism as the program most similar to LVAP; we used this program as a comparator for LVAP oversight.

We treated this review as a performance audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

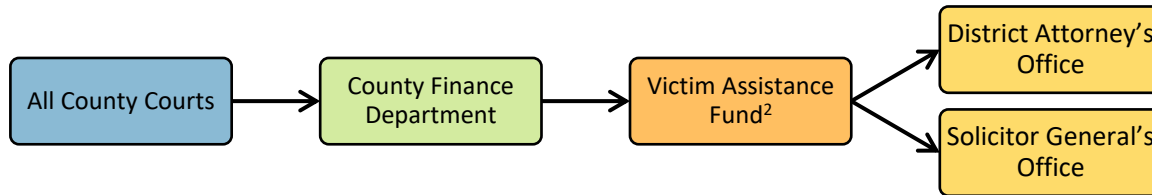
If an auditee offers comments that are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, auditing standards require us to evaluate the validity of those comments. In cases when agency comments are deemed valid and are supported by sufficient, appropriate evidence, we edit the report accordingly. In cases when such evidence is not provided or comments are not deemed valid, we do not edit the report and consider on a case-by-case basis whether to offer a response to agency comments.



## Appendix C: County and Judicial Circuit LVAP Distribution Methods<sup>1</sup>

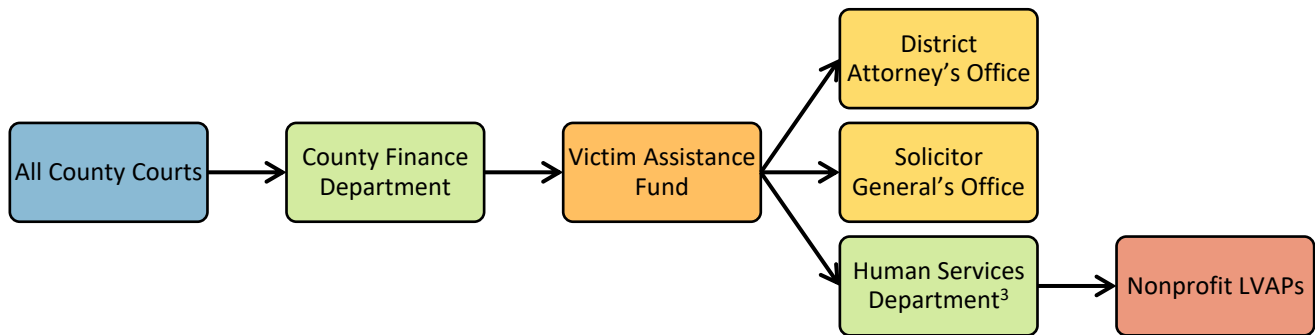
<sup>1</sup> County and judicial circuit distribution methods were determined through interviews with county governments, district attorneys' offices, and solicitors' general offices. In addition, Annual Comprehensive Financial Reports (ACFR) were consulted to clarify or confirm LVAP distribution processes when available and appropriate.

### Exhibit 1: County #1



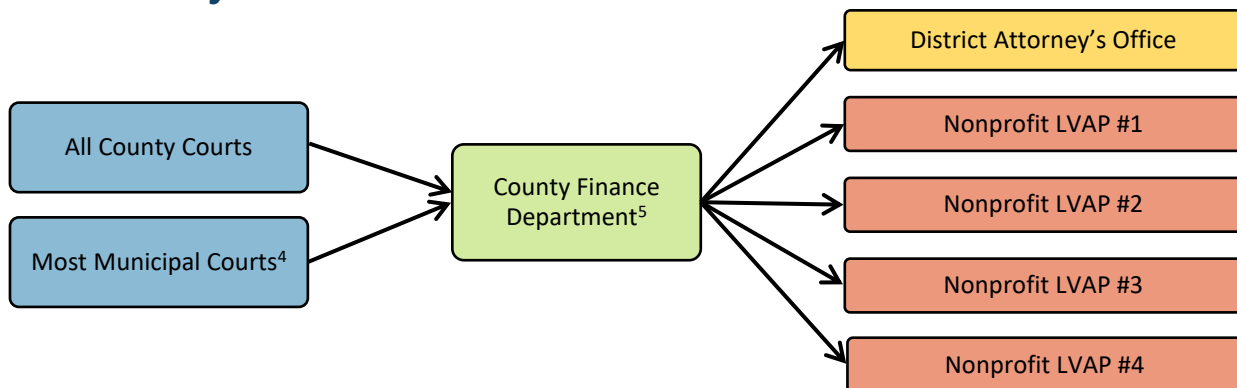
<sup>2</sup> Interviewees reported having a dedicated Victim Assistance Fund or account to account for LVAP revenues.

### Exhibit 2: County #2



<sup>3</sup> The Human Services Department distributes LVAP funds through a formal grant process with applications (typically 12 grantees are selected).

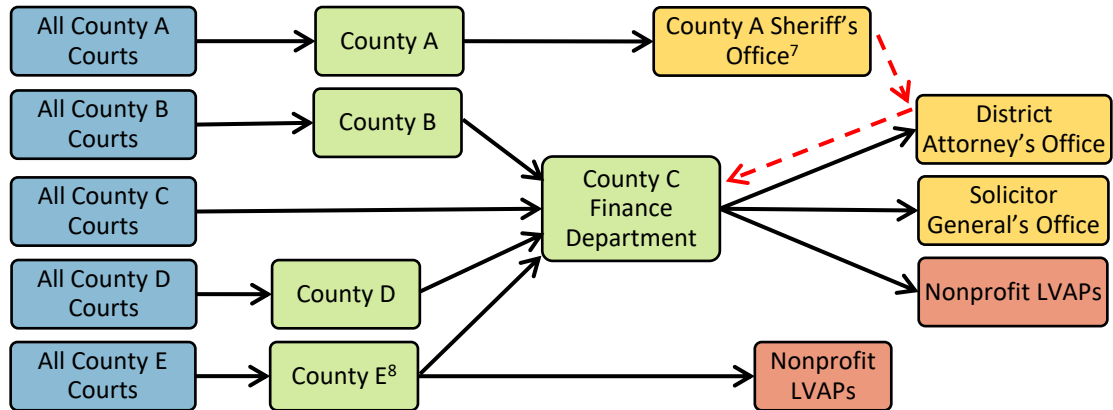
### Exhibit 3: County #3



<sup>4</sup> Interviewees indicated that not all municipal courts remit LVAP funding to the County Finance Department.

<sup>5</sup> The County Finance Department distributes LVAP funds at a flat monthly rate for each agency. Any funds exceeding the monthly rate are divided between agencies between a determined percentage (i.e., district attorney's office receives 20%, while nonprofit LVAPs #1-4 receive 40%, 26%, 7%, and 7%, respectively).

**Exhibit 4: Judicial Circuit #1<sup>6</sup>**

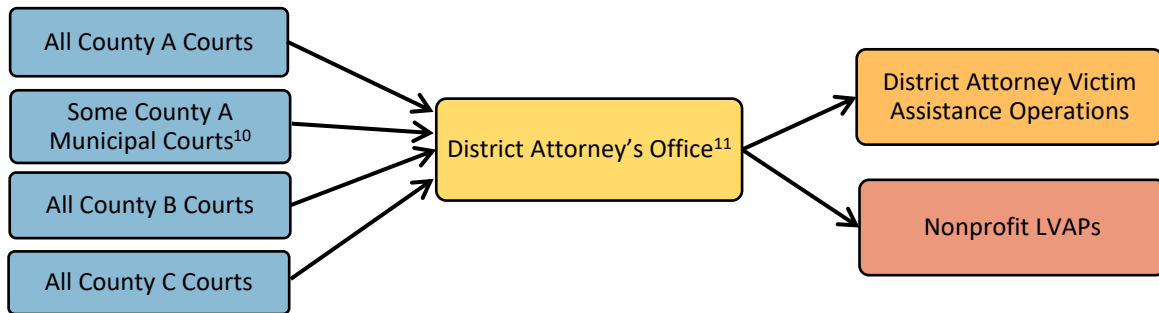


<sup>6</sup> This represents a judicial circuit with 6 counties. While we obtained most information for this exhibit from the district attorney's office, we also interviewed and obtained information from County E. Interviewees did not have knowledge of how the sixth county within the judicial circuit distributes its LVAP funds; therefore, only five counties are represented.

<sup>7</sup> Interviewees indicated that the County A sheriff's office distributed \$125,000 in LVAP funds to the district attorney's office in 2023. The district attorney's office subsequently remitted the check to the County C Finance Department. This flow of funding is represented by the dashed red arrows. The County C Finance Department then distributed LVAP funding to the district attorney's office as part of the formal distribution process.

<sup>8</sup> County E was interviewed separately from Judicial Circuit #1. They distribute LVAP funds through a committee advisement process. This results in a portion of funding allocated to the district attorney's office through the County C Finance Department. The remainder of LVAP funds are distributed to four nonprofit LVAPs operating within the county.

**Exhibit 5: Judicial Circuit #2<sup>9</sup>**

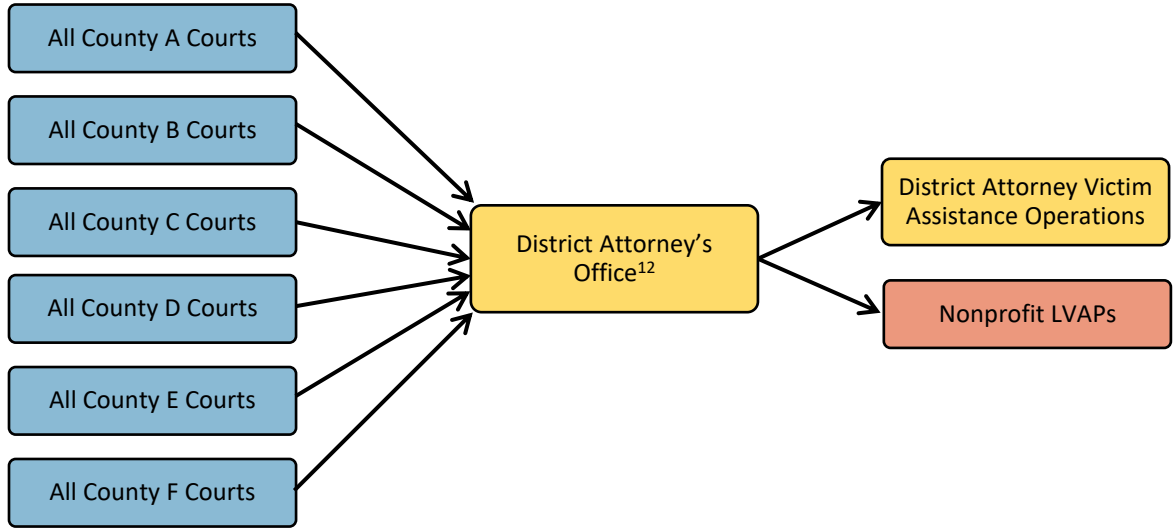


<sup>9</sup> This judicial circuit consists of four counties; however, the fourth county does not remit its funds to the district attorney's office. The interviewees were unaware of how this county administers its LVAP funding.

<sup>10</sup> Interviewees indicated that only some municipal courts remit funding to the district attorney's office.

<sup>11</sup> The district attorney's office distributes LVAP funds to four nonprofit LVAPs. They retain a percentage for contingency reserves. The rest is allocated for their victim assistance program operations.

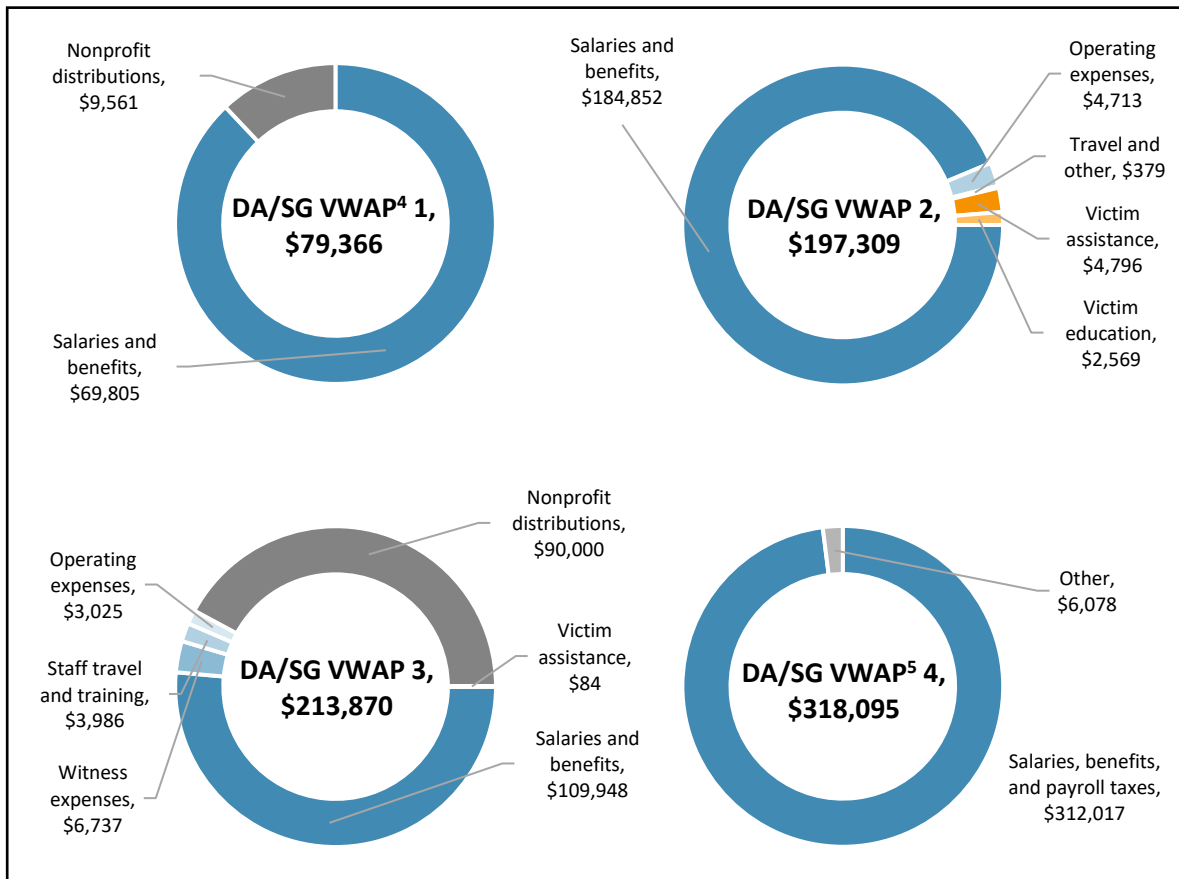
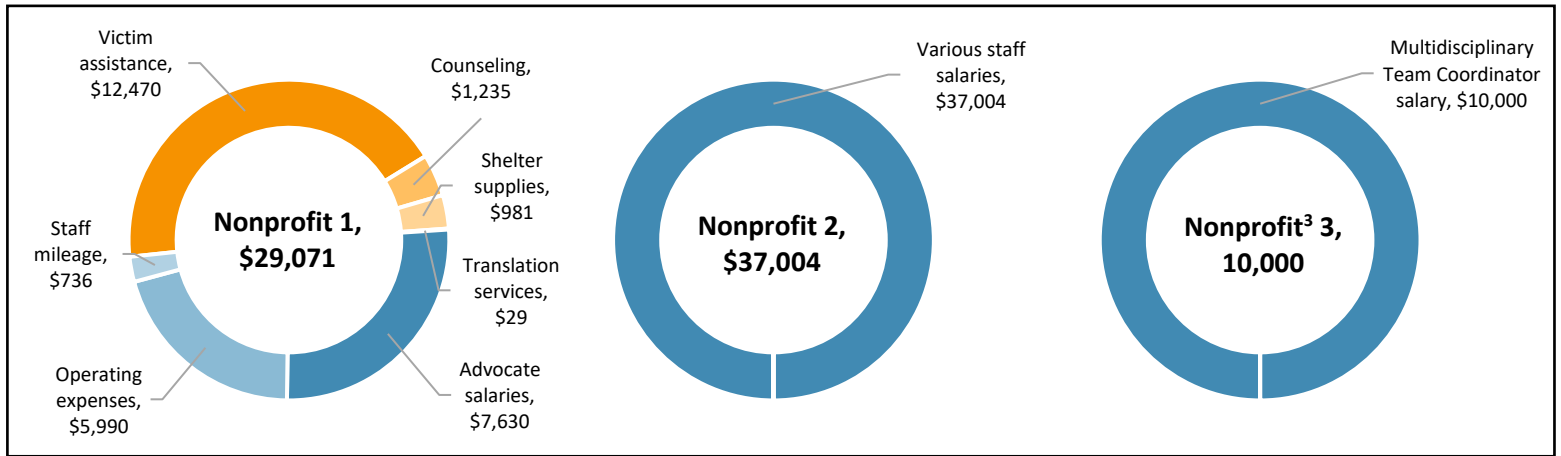
**Exhibit 6: Judicial Circuit #3**



<sup>12</sup>The district attorney's office distributes roughly \$10,000 each year to two nonprofit LVAPs. They retain 30% for contingency reserves. The rest is allocated for their victim assistance program operations.

Source: Interviews with staff employed by various county governments, district attorneys' offices, and solicitors' general offices

## Appendix D: LVAP Expenditures<sup>1</sup> of Select Victim Assistance Agencies<sup>2</sup>



<sup>1</sup> Expenditures were incurred during one full calendar or entity fiscal year during the period reviewed (i.e., 2020-2023).

<sup>2</sup> The acronym "VWAP" refers to a victim and witness assistance program operated within a district attorney's or solicitor general's office.

<sup>3</sup> The job description of this employee includes conducting forensic interviews. However, we chose to classify this expenditure as a salary cost because the expenditure was incurred to support their salary.

<sup>4</sup> Funds shown in this exhibit came from only one of the two counties in the district attorney's judicial circuit.

<sup>5</sup> The expenditures shown in this chart reflect the combined expenditures of a district attorney VWAP and a solicitor general VWAP. They are combined because the county government accounts for the operations of both VWAPs in a single dedicated fund.

Source: Agency LVAP expenditure data

This page intentionally blank