



**CRIME VICTIMS' COMPENSATION PROGRAM  
TWO YEARS ENDED JUNE 30, 2002**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2003-53  
June 24, 2003  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)**

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

June 2003

**The following problems were discovered as a result of an audit conducted by our office of the Crime Victims' Compensation Program.**

Missouri state law authorizes the Crime Victims' Compensation Program to assist victims who suffer actual bodily harm as a direct result of a crime. The program consists of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund. The Department of Labor and Industrial Relations has control over the majority of the Crime Victims' Compensation Fund, while the Departments of Corrections and Public Safety also have appropriation authority to expend monies from this fund for services to victims. The Department of Public Safety has control over the Services to Victims Fund and the State Forensic Laboratory Fund.

We noted in our prior audit report that the Department of Labor and Industrial Relations (DLIR) had not established procedures to ensure that the Crime Victims' Compensation Program received all crime victims' compensation (CVC) fees assessed and collected by the courts in a timely manner. We recommended the DLIR establish procedures to monitor payments and follow up with the courts when CVC fees are not remitted on a regular basis. Procedures have now been established to review the monthly Department of Revenue fee collection reports and to send letters to those courts not remitting fees requesting remittance of CVC fees.

Our previous report also found the Department of Public Safety (DPS) did not perform timely monitoring of contract awards granted from the Services to Victims Fund (SVF). We recommended the DPS perform formal on-site monitoring procedures of all SVF contracts on a regular basis and document the results of this monitoring.

Five agencies awarded SVF contracts for fiscal year 2001 were not monitored as required. Effective July 1, 2001, the DPS changed its monitoring policy to monitor contract awards every two years instead of once for every contract period. The DPS changed this policy in response to our prior audit report and the Department of Public Safety, Office of the Director audit dated August 12, 2002. The agency contracts tested for fiscal year 2002 had been monitored in accordance with the new policy.

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YELLOW SHEET

CRIME VICTIMS' COMPENSATION PROGRAM

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
State Auditor's Reports .....	2-6
Financial Statements .....	3-4
Compliance and Internal Control Over Financial Reporting.....	5-6
Financial Statements .....	7-11
<u>Exhibit</u>	<u>Description</u>
	Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments,
A-1	Year Ended June 30, 2002 .....8
A-2	Year Ended June 30, 2001 .....9
	Statement of Appropriations and Expenditures,
B-1	Year Ended June 30, 2002 .....10
B-2	Year Ended June 30, 2001 .....11
Supplementary Data.....	12-15
<u>Schedule</u>	Schedule of Program Payments, Five Years Ended June 30, 2002 ..... 13-15
Notes to the Financial Statements and Supplementary Data .....	16-20
<u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Follow-up on Prior Audit Findings.....	22-23

CRIME VICTIMS' COMPENSATION PROGRAM

TABLE OF CONTENTS

	<u>Page</u>
<u>STATISTICAL SECTION</u> <hr/>	
History, Organization, and Statistical Information .....	25-31
<u>Appendix</u>	
A	Schedule of Department of Revenue Collections, Years Ended June 30, 2002 and 2001 .....
	27-29
	Compensation Awarded to Victims by County, Year Ended-
B-1	June 30, 2002 .....
	30
B-2	June 30, 2001 .....
	31

FINANCIAL SECTION

State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS

Honorable Bob Holden, Governor  
and  
Catherine Leapheart, Director  
Department of Labor and Industrial Relations  
and  
Charles Jackson, Director  
Department of Public Safety  
Jefferson City, MO 65102

We have audited the accompanying Combined Statements of Receipts, Disbursements, and Changes in Cash and Investments of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund; and Statements of Appropriations and Expenditures of the various funds of the Crime Victims' Compensation Program as of and for the years ended June 30, 2002 and 2001. These financial statements are the responsibility of the program's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting or the state's legal budgetary basis of accounting, which are comprehensive bases of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash and investments of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund; and the appropriations and expenditures of the various funds of the Crime Victims' Compensation Program as of and for the years ended June 30, 2002 and 2001, on the bases of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated February 7, 2003, on our consideration of the program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the program's management and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above. Accordingly, we express no opinion on the information.



Claire McCaskill  
State Auditor

February 7, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Gary Boehmer, CPA
Audit Staff:	Liang Xu



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Honorable Bob Holden, Governor  
and  
Catherine Leapheart, Director  
Department of Labor and Industrial Relations  
and  
Charles Jackson, Director  
Department of Public Safety  
Jefferson City, MO 65102

We have audited the financial statements of the Crime Victims' Compensation Program as of and for the years ended June 30, 2002 and 2001, and have issued our report thereon dated February 7, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the Crime Victims' Compensation Program are free of material misstatement, we performed tests of the program's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

## Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Crime Victims' Compensation Program, we considered the program's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the management of the Crime Victims' Compensation Program and other applicable government officials. However, pursuant to Section 29.270 RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill  
State Auditor

February 7, 2003 (fieldwork completion date)

## Financial Statements

Exhibit A-1

CRIME VICTIMS' COMPENSATION PROGRAM  
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS  
 YEAR ENDED JUNE 30, 2002

	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund	Total (Memorandum Only)
<b>RECEIPTS</b>				
Court fees and costs	\$ 4,998,806	3,577,610	250,000	8,826,416
Interest	297,949	0	0	297,949
Other	310,344	8,956	58	319,358
Total Receipts	<u>5,607,099</u>	<u>3,586,566</u>	<u>250,058</u>	<u>9,443,723</u>
<b>DISBURSEMENTS</b>				
Personal service	241,346	0	0	241,346
Expense and equipment	364,444	0	57,637	422,081
Employee fringe benefits	86,903	0	0	86,903
State forensic crime labs	0	0	169,336	169,336
State services to victims	5,001,854	3,196,146	0	8,198,000
Total Disbursements	<u>5,694,547</u>	<u>3,196,146</u>	<u>226,973</u>	<u>9,117,666</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(87,448)	390,420	23,085	326,057
CASH AND INVESTMENTS, JULY 1	7,750,711	3,321,516	31,820	11,104,047
CASH AND INVESTMENTS, JUNE 30	\$ <u>7,663,263</u>	<u>3,711,936</u>	<u>54,905</u>	<u>11,430,104</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

CRIME VICTIMS' COMPENSATION PROGRAM  
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS  
 YEAR ENDED JUNE 30, 2001

	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund	Total (Memorandum Only)
<b>RECEIPTS</b>				
Court fees and costs	\$ 4,190,858	2,815,846	250,000	7,256,704
Interest	504,776	0	0	504,776
Other	316,635	1,764	0	318,399
Total Receipts	5,012,269	2,817,610	250,000	8,079,879
<b>DISBURSEMENTS</b>				
Personal service	238,125	0	0	238,125
Expense and equipment	343,655	0	58,846	402,501
Employee fringe benefits	96,284	0	0	96,284
Hancock refunds	67,086	40,405	3,363	110,854
State forensic crime labs	0	0	265,995	265,995
State services to victims	4,979,654	3,158,974	0	8,138,628
Total Disbursements	5,724,804	3,199,379	328,204	9,252,387
RECEIPTS OVER (UNDER) DISBURSEMENTS	(712,535)	(381,769)	(78,204)	(1,172,508)
CASH AND INVESTMENTS, JULY 1	8,463,246	3,703,285	110,024	12,276,555
CASH AND INVESTMENTS, JUNE 30	\$ 7,750,711	3,321,516	31,820	11,104,047

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

CRIME VICTIMS' COMPENSATION PROGRAM  
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
 YEAR ENDED JUNE 30, 2002

	Appropriations	Expenditures	Lapsed Balances
<b>CRIME VICTIMS' COMPENSATION FUND</b>			
State Services to Victims-			
Department of Labor and Industrial Relations \$	5,394,999	4,963,323	431,676
Department of Public Safety	50,000	38,531	11,469
Total State Services to Victims	<u>5,444,999</u>	<u>5,001,854</u>	<u>443,145</u>
Personal Service-			
Department of Labor and Industrial Relations	286,095	224,585	61,510
Department of Public Safety	36,430	16,761	19,669
Total Personal Service	<u>322,525</u>	<u>241,346</u>	<u>81,179</u>
Expense and Equipment-			
Department of Labor and Industrial Relations	184,745	108,562	76,183
Department of Public Safety	48,621	8,240	40,381
Department of Corrections	82,500	82,500	0
Total Expense and Equipment	<u>315,866</u>	<u>199,302</u>	<u>116,564</u>
Total Crime Victims' Compensation Fund	<u>6,083,390</u>	<u>5,442,502</u>	<u>640,888</u>
<b>SERVICES TO VICTIMS FUND</b>			
State Services to Victims	<u>3,700,000</u>	<u>3,168,901</u>	<u>531,099</u>
<b>STATE FORENSIC LABORATORY FUND</b>			
Department of Public Safety-State Forensic Labs	266,000	166,941	99,059
Highway Patrol-crime labs expense and equipment	60,000	57,637	2,363
Total State Forensic Laboratory Fund	<u>326,000</u>	<u>224,578</u>	<u>101,422</u>
Total All Funds	<u>\$ 10,109,390</u>	<u>8,835,981</u>	<u>1,273,409</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-2

CRIME VICTIMS' COMPENSATION PROGRAM  
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
 YEAR ENDED JUNE 30, 2001

	Appropriations	Expenditures	Lapsed Balances
<b>CRIME VICTIMS' COMPENSATION FUND</b>			
State Services to Victims-			
Department of Labor and Industrial Relations \$	4,875,000	4,753,898	121,102
Department of Public Safety	50,000	42,714	7,286
Total State Services to Victims	<u>4,925,000</u>	<u>4,796,612</u>	<u>128,388</u>
Personal Service-			
Department of Labor and Industrial Relations	292,991	219,255	73,736
Department of Public Safety	18,891	18,870	21
Total Personal Service	<u>311,882</u>	<u>238,125</u>	<u>73,757</u>
Expense and Equipment-			
Department of Labor and Industrial Relations	222,449	188,152	34,297
Department of Corrections	82,500	82,500	0
Total Expense and Equipment	<u>304,949</u>	<u>270,652</u>	<u>34,297</u>
Total Crime Victims' Compensation Fund	<u>5,541,831</u>	<u>5,305,389</u>	<u>236,442</u>
<b>SERVICES TO VICTIMS FUND</b>			
State Services to Victims	<u>3,400,000</u>	<u>2,897,246</u>	<u>502,754</u>
<b>STATE FORENSIC LABORATORY FUND</b>			
Department of Public Safety-State Forensic Labs	266,000	197,130	68,870
Highway Patrol-crime labs expense and equipment	60,000	53,350	6,650
Total State Forensic Laboratory Fund	<u>326,000</u>	<u>250,480</u>	<u>75,520</u>
Total All Funds	<u>\$ 9,267,831</u>	<u>8,453,115</u>	<u>814,716</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Supplementary Data

Schedule

CRIME VICTIMS' COMPENSATION PROGRAM  
SCHEDULE OF PROGRAM PAYMENTS

Fund/Agency	City	Year Ended June 30,				
		2002	2001	2000	1999	1998
<b>CRIME VICTIMS' COMPENSATION FUNI</b>						
Douglas County	Ava	\$ 24,930	23,574	0	0	0
Safe Passage Domestic Violence	Moberly	13,601	19,140	0	0	0
Boone County- 13th Circuit Family Court	Columbia	0	0	0	24,157	0
Comprehensive Human Services, Inc.	Columbia	0	0	46,046	0	0
Avenues	Hannibal	0	0	0	0	32,000
Cass County Prosecuting Attorney	Harrisonville	0	0	0	0	16,750
Christos House	West Plains	0	0	0	18,292	0
Total Crime Victims' Compensation Fund		38,531	42,714	46,046	42,449	48,750
<b>SERVICES TO VICTIMS FUNI</b>						
Douglas County	Ava	0	0	22,686	0	0
Women's Crisis Center of Taney County	Branson	10,103	10,230	10,676	0	0
Stone County	Branson West	24,879	17,964	19,400	0	0
Stone County Assistance Team	Branson West	19,068	18,552	14,316	9,732	0
Moniteau County	California	30,158	23,277	26,982	10,295	0
Citizens Against Domestic Violence	Camdenton	20,574	17,938	9,500	4,732	4,702
Cape Girardeau Police Department	Cape Girardeau	0	0	0	1,573	0
Safe House for Women, Inc.	Cape Girardeau	20,060	19,877	19,399	18,563	0
Barry County	Cassville	26,272	25,064	26,500	0	0
FAITH, Inc.	Clinton	44,738	34,961	30,450	13,936	10,147
Boone County	Columbia	29,361	28,324	30,926	0	0
Comprehensive Human Services, Inc.	Columbia	53,293	50,707	0	49,364	29,524
Midwest L.E.A.D. Institute	Columbia	78,903	82,181	84,997	85,000	45,136
Susanna Wesley Family Learning Center	East Prairie	27,766	27,842	29,654	26,661	0
Whole Health Outreach	Ellington	49,595	41,965	43,600	39,238	25,000
Southeast Missouri Family Violence Council	Farmington	43,452	35,295	36,777	34,658	20,000
Card V/Coalition Against Rape	Fulton	23,683	21,709	18,385	0	0
Avenues	Hannibal	68,670	68,670	53,843	45,000	0
Cass County Prosecuting Attorney	Harrisonville	1,323	13,563	14,178	15,650	0
Hope Haven of Cass County	Harrisonville	26,825	26,825	17,039	23,936	15,884
Mary Shaw Butler Shelter & Victims Center	Hermitage	0	0	0	2,000	0
Child Abuse Prevention Association	Independence	0	0	0	37,702	0
Hope House, Inc.	Independence	118,598	101,754	82,410	53,932	44,000
Jefferson City Rape and Abuse Crisis Center	Jefferson City	42,645	36,996	39,000	35,428	17,274
Missouri Coalition Against Domestic Violence	Jefferson City	33,267	28,549	32,204	30,771	30,000
Missouri Victim Assistance Network	Jefferson City	99,461	113,247	84,806	113,459	35,830
Children's Center of SWMO	Joplin	37,849	32,175	35,000	33,150	0
Lafayette House	Joplin	75,765	70,036	75,000	69,628	59,983
City of Kansas City	Kansas City	52,144	43,363	50,544	53,053	42,957
Jackson County Prosecutor's Office	Kansas City	39,805	34,776	36,830	33,694	28,949
Metropolitan Organization to Counter Sexual Assault	Kansas City	67,370	60,667	65,000	93,309	63,691
NEWHOUSE	Kansas City	103,289	117,326	100,000	137,537	50,000
Rose Brooks Center	Kansas City	110,210	116,945	99,091	62,000	143,741
Synergy Services, Inc.	Kansas City	97,154	74,611	86,718	65,000	65,000
Christian Associates of Table Rock Lake	Kimberling City	34,731	29,633	25,520	33,201	19,747
Victim Support Service Inc.	Kirksville	71,643	57,343	64,009	49,083	0
Cope	Lebanon	51,229	44,519	49,700	0	0
Council for Prevention of Domestic Violence	Lebanon	0	0	0	37,000	20,000
Parents of Murdered Children	Lee Summit	4,445	4,387	4,235	3,000	3,191
House of Hope, Inc.	Lexington	68,055	64,971	53,911	24,336	21,848
Center for Family Resources, Inc.	Malden	45,360	46,442	45,683	35,600	34,714
Lighthouse Shelter Inc.	Marshall	41,036	38,892	27,515	0	0
Audrain County Crisis Intervention	Mexico	22,850	20,040	24,310	18,056	0

## Schedule

CRIME VICTIMS' COMPENSATION PROGRAM  
SCHEDULE OF PROGRAM PAYMENTS

Fund/Agency	City	Year Ended June 30,				
		2002	2001	2000	1999	1998
Safe Passage Domestic Violence	Moberly	0	0	18,879	21,876	0
Council on Families in Crisis, Inc.	Nevada	46,390	52,500	50,000	43,149	39,739
New Start Domestic Violence	New Franklin	0	0	5,120	0	0
Perry County Women's Crisis Center	Perryville	0	0	54,158	33,211	14,814
Regional Family Crisis Center	Perryville	67,976	55,285	0	0	0
Platte County	Platte City	17,768	15,675	14,941	16,670	14,899
Haven House, Inc.	Poplar Bluff	39,077	34,861	35,403	29,689	16,753
Phelps County Family Crisis Services, Inc.	Rolla	67,046	63,865	65,000	53,047	42,000
Phelps County Prosecutor's Office	Rolla	33,466	34,770	36,650	28,947	29,271
CASA, Inc.	Sedalia	59,250	38,106	45,907	42,124	19,406
Family Violence Center, Inc.	Springfield	74,614	63,997	62,495	69,680	51,901
Greene County Prosecuting Attorney	Springfield	0	0	0	0	8,693
Missouri Victim Center	Springfield	47,250	47,250	45,000	45,000	41,260
Bridgeway Counseling Services, Inc.	St. Charles	133,398	114,782	101,566	85,239	58,000
St. Charles County Circuit Court	St. Charles	0	0	0	23,591	18,558
St. Charles County Prosecutor's Office	St. Charles	52,068	52,473	54,669	30,000	28,935
Young Women's Christian Association	St. Joseph	37,873	34,056	37,000	30,158	30,147
Aid for Victims of Crime, Inc.	St. Louis	46,367	41,479	45,000	41,286	33,000
Family Resource Center	St. Louis	28,086	29,473	33,052	24,242	0
Fortress Outreach	St. Louis	21,084	20,915	10,000	0	0
Legal Advocates for Abused Women	St. Louis	17,080	15,065	15,500	13,383	9,876
Life Source Consultants	St. Louis	9,195	8,405	9,000	0	0
Lydia's House Inc.	St. Louis	21,000	21,000	20,000	0	0
National Center for Violence Preventior	St. Louis	0	0	0	2,511	18,280
St. Louis Circuit Attorney's Office	St. Louis	74,427	78,233	74,702	82,289	59,425
St. Martha's Hall	St. Louis	85,265	71,550	56,860	33,505	34,367
Women's Safe House	St. Louis	94,633	53,283	50,472	19,596	18,746
Women's Support and Community Services	St. Louis	28,928	26,207	24,234	0	0
YWCA of Metropolitan St. Louis	St. Louis	14,020	14,020	14,004	11,734	11,537
Crawford County Sheriff	Steelville	18,404	11,373	17,030	18,250	18,159
Cedar County Prosecuting Attorney	Stockton	22,431	20,983	21,500	27,785	0
Franklin County Prosecuting Attorney	Union	17,722	16,182	12,432	11,963	13,301
University City Police Department	University City	14,632	13,918	13,595	13,595	11,925
Morgan County Prosecutor's Office	Versailles	0	0	0	0	10,852
Johnson County Prosecutor's Office	Warrensburg	0	0	0	0	5,176
Survival Adult Abuse, Inc.	Warrensburg	34,823	30,727	32,415	34,555	23,847
Warren County Council Against Domestic Violence	Warrenton	21,683	18,762	19,966	0	0
Pulaski County	Waynesville	22,068	18,440	20,551	18,169	0
Pulaski County Crisis Center	Waynesville	37,830	35,617	36,570	35,317	27,000
Christos House	West Plains	47,418	42,378	32,000	1,709	18,000
Total Services to Victims Fund		3,168,901	2,897,246	2,776,466	2,341,548	1,559,185

Schedule

CRIME VICTIMS' COMPENSATION PROGRAM  
SCHEDULE OF PROGRAM PAYMENTS

Fund/Agency	City	Year Ended June 30,				
		2002	2001	2000	1999	1998
STATE FORENSIC LABORATORY FUNI						
Southeast Missouri Regional Crime Lab	Cape Girardeau	22,000	22,000	22,000	22,000	22,000
St. Louis County Police Department	Clayton	34,562	36,291	29,458	32,586	36,996
Independence Police Department	Independence	11,764	11,989	12,000	12,000	9,990
MSSC Regional Crime Lab	Joplin	21,980	20,163	22,000	22,000	22,000
Kansas City Police Department	Kansas City	22,871	34,731	36,742	36,969	36,913
Truman State Regional Crime Lab	Kirksville	12,000	12,000	12,000	11,110	12,000
St. Charles County Police Department	St. Charles	14,789	8,980	12,013	11,992	11,815
St. Louis Metropolitan Police Department	St. Louis	9,320	35,016	34,615	36,305	36,723
Total State Forensic Laboratory Fund		149,286	181,170	180,828	184,962	188,437
Total		\$ 3,356,718	3,121,130	3,003,340	2,568,959	1,796,372

The accompanying Note to the Supplementary Data is an integral part of this statement.

Notes to the Financial Statements and Supplementary Data

CRIME VICTIMS' COMPENSATION PROGRAM  
NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Notes to the Financial Statements:

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying financial statements present only selected data for each fund of the Crime Victims' Compensation Program.

Receipts, disbursements, and changes in cash and investments are presented in Exhibit A for the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund. Appropriations from these funds are expended by or for the program for restricted purposes.

The "Total (Memorandum Only)" column is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with reference to the details of each fund.

Appropriations, presented in Exhibit B, are not separate accounting entities. They do not record the assets, liabilities, and equities of the related funds but are used only to account for and control the program's expenditures from amounts appropriated by the General Assembly.

Expenditures presented for each appropriation may not reflect the total cost of the related activity. Other direct and indirect costs provided by the program and other state agencies are not allocated to the applicable fund or program.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash and Investments, Exhibit A, prepared on the cash basis of accounting, present amounts when they are received or disbursed.

The Statements of Appropriations and Expenditures, Exhibit B, are presented on the state's legal budgetary basis of accounting. For years ended on or after June 30, 2001, expenditures generally consist of amounts paid by June 30, with no provision for lapse period expenditures unless the Office of Administration approves an exception. Amounts encumbered at June 30 must be either canceled or paid from the next year's appropriations.

However, the General Assembly may authorize continuous biennial appropriations, for which the unexpended balances at June 30 of the first year of the two-year period

are reappropriated for expenditure during the second year. Therefore, such appropriations have no lapsed balances at the end of the first year.

The cash basis of accounting and the budgetary basis of accounting differ from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The program administers transactions in the funds listed below. The state treasurer as fund custodian and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly.

Crime Victims' Compensation Fund: This fund was established by Chapter 595, RSMo, to determine and award compensation to, or on behalf of, victims of crimes. The fund receives fees and judgments assessed as court costs in proceedings filed in any court in the state for violation of a criminal law of the state. Appropriations from this fund authorize payments directly to the provider of the services for medical or funeral expenses, or expenses for other services as allowed as a last resort for the victim. Any monies remaining in the fund are perpetually maintained for the purposes of the fund.

Services to Victims Fund: This fund was established by Chapter 595, RSMo, to contract with public or private agencies to provide assistance to victims of crime through direct services, emergency services, crisis intervention counseling and victim advocacy. The fund accounts for the distribution by the Department of Revenue of fees and judgments assessed as court costs in proceedings filed in any court in the state for violation of a criminal law of the state. Fund monies may also be spent to provide financial assistance to shelters for victims of domestic violence. Any monies remaining in the fund are perpetually maintained for the purposes of the fund.

State Forensic Laboratory Fund: This fund was established by Chapter 595, RSMo, to provide financial assistance to defray expenses of crime laboratories. The fund receives the first two hundred and fifty thousand dollars annually from fees and judgments assessed on criminal convictions. Appropriations from this fund authorize distributions to labs making analysis of a controlled substance or analysis of blood, breath or urine for a court proceeding. Monies may only be used for equipment or capital improvements. Any monies remaining in the fund are perpetually maintained for the purposes of the fund.

D. Employee Fringe Benefits

In addition to the social security system, employees are covered by the Missouri State Employees' Retirement System (MOSERS) (a noncontributory plan) and may participate in the state's health care, optional life insurance, cafeteria, and deferred compensation and deferred compensation incentive plans. The optional life insurance and cafeteria plans involve only employee contributions or payroll reductions. The deferred compensation plan involves employee payroll deferrals and the deferred compensation incentive plan a monthly state contribution for each employee who participates in the deferred compensation plan and has been employed by the state for at least one year.

The state's required contributions for employee fringe benefits are paid from the same funds as the related payrolls. Those contributions are for MOSERS (retirement, basic life insurance, and long-term disability benefits); social security and medicare taxes; health care premiums; and the deferred compensation incentive amount.

Employee fringe benefits in the financial statements at Exhibit A are the transfers from the Crime Victims' Compensation Fund for costs related to salaries paid from that fund. Transfers related to salaries are not appropriated by agency and thus are not presented in the financial statements at Exhibit B.

2. Cash and Investments

The balances of the Crime Victim's Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund are pooled with other state funds and invested by the state treasurer.

3. Reconciliation of Total Disbursements to Appropriated Expenditures

Disbursements on Exhibit A reconcile to appropriated expenditures on Exhibit B as follows:

		Year Ended June 30,					
		2002			2001		
		Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund
DISBURSEMENTS PER EXHIBIT A	\$	5,694,547	3,196,146	226,973	5,724,804	3,199,379	328,204
Employee fringe benefits		(86,903)	0	0	(96,284)	0	0
Administrative services transfers		(108,515)	0	0	(58,251)	0	0
Cost allocation transfers		(54,023)	(27,245)	(2,395)	0	0	0
Hancock refunds transfers		0	0	0	(67,086)	(40,405)	(3,363)
Expense and equipment transfers		(2,604)	0	0	(14,752)	0	0
Lapsed period expenditures:							
2002		0	0	0	0	0	0
2001		0	0	0	0	0	0
2000		0	0	0	(183,000)	(261,728)	(69,083)
Accounts payable, June 30:							
2002		0	0	0	0	0	0
2001		0	0	0	0	0	0
2000		0	0	0	(42)	0	(5,278)
EXPENDITURES PER EXHIBIT B	\$	5,442,502	3,168,901	224,578	5,305,389	2,897,246	250,480

Note to the Supplementary Data:

4. Program Contracts

The Crime Victims' Compensation Program enters into contracts, on a fiscal year basis, with local agencies to provide services to victims of crime. Amounts presented in the Schedule of Program Payments are actual payment amounts made to local agencies. Amounts presented in the Schedule of Program Payments for the Crime Victims' Compensation Fund only include payments to local agencies for which a contract was awarded and do not include payments made to reimburse a crime victim's actual loss for medical bills, lost earnings or support, and other miscellaneous expenses. In addition, amounts presented in the Schedule of Program Payments for the State Forensic Laboratory Fund only include payments to local agencies for which a contract was awarded and do not include the purchase of rape test kits for laboratories as authorized by the state legislature.

MANAGEMENT ADVISORY REPORT SECTION

## Follow-Up on Prior Audit Findings

CRIME VICTIMS' COMPENSATION PROGRAM  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Crime Victims' Compensation Program on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 2000.

1. Collection of Crime Victims' Compensation Fees

As noted in the prior audit report, the Department of Labor and Industrial Relations (DLIR) did not establish procedures to ensure that the Crime Victims' Compensation Program received all crime victims' compensation (CVC) fees assessed and collected by the courts in a timely manner.

Recommendation:

We again recommend the DLIR establish procedures to monitor payments being made by the courts and follow up with the courts when CVC fees are not remitted on a regular basis.

Status:

Implemented. Procedures have been established to review the monthly Department of Revenue fee collection reports and to send letters to those courts not remitting fees requesting remittance of CVC fees.

2. Monitoring of Services to Victims Grants

The Department of Public Safety (DPS) did not perform timely monitoring of contract awards granted from the Services to Victims Fund (SVF).

Recommendation:

The DPS perform formal on-site monitoring procedures of all SVF contracts on a regular basis and document the results of this monitoring.

Status:

Five agencies awarded SVF contracts for fiscal year 2001 had not been monitored according to DPS guidelines. Effective July 1, 2001, the DPS changed its monitoring policy to monitor contract awards every two years instead of once for every contract period. The DPS changed this policy in response to our prior audit report and the Department of Public Safety, Office of the Director audit report dated August 12, 2002. Because the agency contracts tested for fiscal year 2002 had been monitored in accordance with the new policy, this recommendation has not been repeated in the current MAR.

STATISTICAL SECTION

History, Organization, and  
Statistical Information

CRIME VICTIMS' COMPENSATION PROGRAM  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

Chapter 595, RSMo, authorizes the Crime Victims' Compensation Program (the Program) to assist victims who suffer actual bodily harm as a direct result of a crime. The Program, adopted in 1981, is located within the Division of Workers' Compensation. The agency rules are found in the Code of State Regulations at 8 CSR 50-6.010. The program consists of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund.

Funding for the Crime Victims' Compensation Program is from a \$7.50 court fee (an increase from \$5 effective August 28, 2001) on all criminal cases and judgments assessed on criminal convictions determined by a graduated scale depending on the seriousness of the offense. The Director of Revenue shall deposit annually the amount of two hundred fifty thousand dollars to the State Forensic Laboratory Fund. Of the remaining funds, if on the first of the month, the balance of the funds available exceeds \$1,000,000 plus one hundred percent of the previous twelve months actual expenditures, the Director of Revenue shall deposit fifty percent to the credit of the Crime Victims' Compensation Fund and fifty percent to the Services to Victims Fund. If on the first of the month, the balance of the funds available is less than \$1,000,000 plus one hundred percent of the previous twelve months actual expenditures, the Director of Revenue shall deposit seventy-five percent to the credit of the Crime Victims' Compensation Fund and twenty-five percent to the Services to Victims Fund.

The Crime Victims' Compensation Fund will pay a crime victim's actual losses for medical bills, lost earnings or support, and other miscellaneous expenses up to a maximum of \$25,000 (an increase from \$15,000 effective August 28, 2001), which are not reimbursed by any other means. The primary purpose of the fund is to assist victims of violent crimes through a period of financial hardship, as a payor of last resort. The crime must have occurred in Missouri or the victim a resident of Missouri in order for the victim to be eligible for benefits. Specific expenses are subject to a maximum limit established by law. This includes funeral expenses for \$5,000; counseling expenses for \$2,500; and lost wages not to exceed \$200 per week. Legal expenses are established at a rate of \$100 per hour with the maximum reimbursement at 15 percent of the total award.

The Services to Victims Fund provides funding to local service providers, law enforcement agencies, prosecutors, and other public and private non-profit organizations to assist crime victims in Missouri. The State Forensic Laboratory Fund provides financial assistance to defray expenses of crime laboratories.

The Department of Labor and Industrial Relations has control over the majority of the Crime Victims' Compensation Fund, while the Departments of Corrections and Public Safety also have appropriation authority to expend monies from this fund for services to victims. The Department of Public Safety has control over the Services to Victims Fund and the State Forensic Laboratory Fund.

Appendix A

CRIME VICTIMS' COMPENSATION PROGRAM  
SCHEDULE OF DEPARTMENT OF REVENUE COLLECTIONS

County/Other	Year Ended June 30, 2002			Year Ended June 30, 2001		
	CVC fees/costs	CVC fees	Total	CVC fees/costs	CVC fees	Total
	Counties	Municipals		Counties	Municipals	
Adair	\$ 16,790	13,096	29,886	12,445	8,906	21,351
Andrew	12,730	0	12,730	10,625	0	10,625
Atchison	12,191	1,836	14,027	10,779	1,568	12,347
Audrain	14,603	8,150	22,753	11,405	6,196	17,601
Barry	26,473	9,574	36,047	22,575	7,320	29,895
Barton	10,794	3,386	14,180	9,984	2,233	12,217
Bates	16,645	7,226	23,871	16,999	6,370	23,369
Benton	12,011	1,397	13,408	12,015	1,154	13,169
Bollinger	5,265	313	5,578	3,555	314	3,869
Boone	91,905	78,062	169,967	69,639	34,566	104,205
Buchanan	47,560	85,261	132,821	38,156	63,974	102,130
Butler	28,997	8,197	37,194	30,072	22,585	52,657
Caldwell	5,465	4,234	9,699	4,044	1,648	5,692
Callaway	26,907	13,134	40,041	26,949	9,415	36,364
Camden	41,521	25,808	67,329	39,613	15,652	55,265
Cape Girardeau	29,647	59,013	88,660	29,669	39,631	69,300
Carroll	7,991	1,832	9,823	6,001	960	6,961
Carter	7,112	0	7,112	4,735	0	4,735
Cass	40,337	75,804	116,141	32,076	54,060	86,136
Cedar	10,585	3,742	14,327	7,509	3,534	11,043
Chariton	6,204	116	6,320	4,883	124	5,007
Christian	35,039	11,341	46,380	32,902	9,752	42,654
City of St Louis	594,618	0	594,618	734,265	0	734,265
Clark	11,229	0	11,229	10,492	0	10,492
Clay	66,717	189,531	256,248	64,931	92,383	157,314
Clinton	28,388	10,412	38,800	26,091	8,798	34,889
Cole	50,511	35,421	85,932	30,230	23,802	54,032
Cooper	19,129	2,654	21,783	19,420	2,195	21,615
Crawford	18,272	12,091	30,363	21,860	8,104	29,964
Dade	6,289	48	6,337	6,323	104	6,427
Dallas	19,082	0	19,082	19,526	0	19,526
Daviess	14,883	12	14,895	12,532	0	12,532
DeKalb	6,487	144	6,631	5,380	148	5,528
Dent	7,953	0	7,953	7,977	1,463	9,440
Douglas	5,833	2,248	8,081	5,264	1,601	6,865
Dunklin	21,373	11,013	32,386	22,033	7,815	29,848
Fine Collection Center*	298,332	0	298,332	198,595	0	198,595
Franklin	62,504	37,965	100,469	54,739	27,255	81,994
Gasconade	12,328	4,608	16,936	9,149	1,667	10,816
Gentry	5,485	366	5,851	4,032	261	4,293
Greene	116,520	166,399	282,919	89,295	155,628	244,923
Grundy	11,301	2,064	13,365	10,108	1,743	11,851
Harrison	27,395	1,328	28,723	20,485	1,373	21,858
Henry	19,422	4,674	24,096	10,398	4,350	14,748
Hickory	5,422	0	5,422	4,648	0	4,648
Holt	5,559	0	5,559	4,466	0	4,466
Howard	8,236	4,331	12,567	6,018	2,451	8,469
Howell	30,273	15,265	45,538	23,459	12,397	35,856

## Appendix A

CRIME VICTIMS' COMPENSATION PROGRAM  
SCHEDULE OF DEPARTMENT OF REVENUE COLLECTIONS

County/Other	Year Ended June 30, 2002			Year Ended June 30, 2001		
	CVC fees/costs	CVC fees		CVC fees/costs	CVC fees	
	Counties	Municipals	Total	Counties	Municipals	Total
Iron	9,193	530	9,723	7,118	309	7,427
Jackson	241,342	1,490,491	1,731,833	147,336	1,123,289	1,270,625
Jasper	41,151	114,878	156,029	32,603	86,214	118,817
Jefferson	113,935	113,457	227,392	101,606	76,317	177,923
Johnson	34,953	22,393	57,346	29,038	15,781	44,819
Knox	4,139	29	4,168	2,880	81	2,961
Laclede	22,431	11,845	34,276	19,220	10,991	30,211
Lafayette	39,952	21,181	61,133	59,318	15,427	74,745
Lawrence	23,697	7,752	31,449	20,717	7,993	28,710
Lewis	7,884	2,167	10,051	7,408	1,862	9,270
Lincoln	39,845	23,132	62,977	33,319	17,999	51,318
Linn	7,734	2,426	10,160	6,448	1,976	8,424
Livingston	16,808	5,543	22,351	14,443	3,947	18,390
Macon	17,026	4,279	21,305	14,864	2,893	17,757
Madison	13,364	1,772	15,136	14,724	2,023	16,747
Maries	4,969	0	4,969	4,926	5	4,931
Marion	30,267	16,636	46,903	23,796	12,901	36,697
McDonald	14,933	24,134	39,067	10,438	16,957	27,395
Mercer	3,907	12	3,919	4,297	43	4,340
Miller	25,066	13,391	38,457	17,700	8,751	26,451
Mississippi	12,592	4,452	17,044	13,530	4,427	17,957
Moniteau	7,389	1,758	9,147	7,888	1,412	9,300
Monroe	10,565	1,359	11,924	8,871	1,116	9,987
Montgomery	15,606	6,663	22,269	11,784	5,092	16,876
Morgan	17,084	4,701	21,785	12,040	4,071	16,111
New Madrid	20,354	9,966	30,320	21,251	9,058	30,309
Newton	51,117	24,899	76,016	43,838	15,446	59,284
Nodaway	11,340	9,452	20,792	13,801	8,778	22,579
Oregon	9,249	3,403	12,652	7,282	2,356	9,638
Osage	8,289	0	8,289	8,243	71	8,314
Ozark	7,833	148	7,981	5,591	161	5,752
Pemiscot	37,777	10,175	47,952	38,564	6,519	45,083
Perry	10,709	3,992	14,701	10,042	3,705	13,747
Pettis	32,029	19,193	51,222	38,086	14,398	52,484
Phelps	28,271	16,218	44,489	32,884	18,117	51,001
Pike	14,625	16,469	31,094	13,839	13,600	27,439
Platte	74,714	30,738	105,452	65,402	28,018	93,420
Polk	16,942	9,610	26,552	19,842	6,503	26,345
Pulaski	28,880	14,340	43,220	26,892	11,302	38,194
Putnam	4,047	442	4,489	3,412	423	3,835
Ralls	9,452	0	9,452	7,051	0	7,051
Randolph	24,521	10,020	34,541	19,447	8,218	27,665
Ray	21,996	9,747	31,743	16,685	10,721	27,406
Reynolds	6,123	1,007	7,130	5,550	950	6,500
Ripley	8,056	0	8,056	7,684	0	7,684
Saline	25,169	8,100	33,269	19,608	9,329	28,937
Schuyler	3,343	0	3,343	3,860	0	3,860
Scotland	3,765	0	3,765	7,251	0	7,251

Appendix A

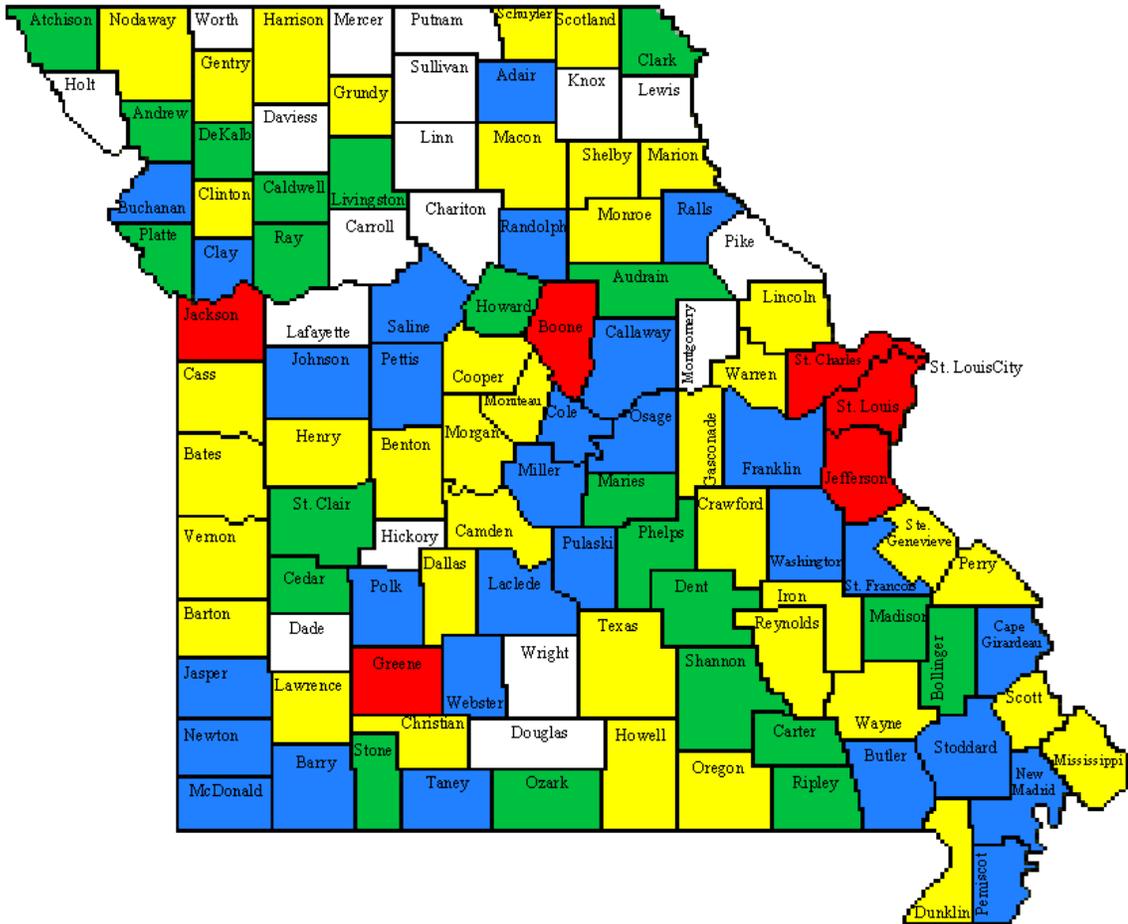
CRIME VICTIMS' COMPENSATION PROGRAM  
SCHEDULE OF DEPARTMENT OF REVENUE COLLECTIONS

County/Other	Year Ended June 30, 2002			Year Ended June 30, 2001		
	CVC fees/costs	CVC fees		CVC fees/costs	CVC fees	
	Counties	Municipals	Total	Counties	Municipals	Total
Scott	30,999	20,789	51,788	26,946	16,919	43,865
Shannon	9,859	2,086	11,945	7,984	798	8,782
Shelby	6,610	985	7,595	7,340	665	8,005
St Charles	136,643	266,182	402,825	108,179	194,686	302,865
St Clair	15,706	0	15,706	9,840	0	9,840
St Francois	31,840	49,449	81,289	38,893	38,249	77,142
St Louis County	359,929	1,386,096	1,746,025	401,488	1,000,411	1,401,899
Ste Genevieve	8,127	2,052	10,179	8,401	3,287	11,688
Stoddard	18,512	9,311	27,823	16,305	8,066	24,371
Stone	13,586	12,978	26,564	11,736	8,385	20,121
Sullivan	9,562	41	9,603	7,675	232	7,907
Taney	32,800	16,477	49,277	28,971	11,801	40,772
Texas	12,607	8,288	20,895	9,907	6,094	16,001
Vernon	15,391	15,644	31,035	12,822	11,300	24,122
Warren	41,862	0	41,862	40,767	0	40,767
Washington	13,502	4,812	18,314	13,798	3,729	17,527
Wayne	12,594	1,032	13,626	12,608	1,463	14,071
Webster	11,483	6,148	17,631	11,469	4,987	16,456
Worth	1,481	0	1,481	1,631	0	1,631
Wright	14,795	6,416	21,211	11,706	3,353	15,059
Total	\$ 4,012,634	4,813,782	8,826,416	3,709,229	3,547,475	7,256,704

\* The Fine Collection Center, handled through the Office of State Courts Administrator, collects the appropriate fees for counties belonging to the center and remits the fees directly to the Department of Revenue.

The accompanying Note to the Supplementary Data is an integral part of this statement.

COMPENSATION AWARDED TO VICTIMS BY COUNTY  
 YEAR ENDED JUNE 30, 2002



- No Funds
- \$1 - \$4,999 Funds
- \$5,000 - \$24,999 Funds
- \$25,000 - \$99,999 Funds
- \$100,000 and over Funds

COMPENSATION AWARDED TO VICTIMS BY COUNTY  
 YEAR ENDED JUNE 30, 2001

