



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2021-005

***FINAL Consulting Report – Strategic
Planning and Risk Assessment of the
Cobb County District Attorney Office,
Victim Witness Unit***

December 9, 2021

Latona Thomas, CPA, CIA, Director

Tenaye Francois-Arneson, CIA, CFE, Senior Internal Auditor

Margarite Benevento, Senior Internal Auditor

Erica Brooks Peters, CPA, Senior Internal Auditor

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COBB COUNTY INTERNAL AUDIT

Latona Thomas, CPA, CIA


100 Cherokee Street, Suite 250
Marietta, Georgia 30090
phone: (770) 528-2556
latona.thomas@cobbcounty.org

Director

December 9, 2021

MEMORANDUM

TO: Kim McCoy, Director, Victim Witness Unit/District Attorney's Office

FROM: Latona Thomas, CPA, CIA, Director 

SUBJECT: **FINAL Consulting Report** – Strategic Planning and Risk Assessment of the Cobb County District Attorney Office, Victim Witness Unit

Attached for your review and comments is the subject final consulting report. The overall objectives of the Strategic Planning and Risk Assessment consulting services were to assess the effectiveness of the Victim Witness (VW) Unit's organizational structure; perform a risk assessment of the Unit's activities; and to identify strategic changes needed to ensure long-term sustainability and business continuity.

Impact on the Governance of Cobb County

The recommendations, when implemented, will ensure that the VW Unit will have sound organizational structure to ensure long-term stability and business continuity, improved operational and administrative effectiveness, improved performance measures and workload standards, and efficient grants administration.

Executive Summary

The District Attorney's (DA) Office requested Internal Audit to perform a Strategic Planning and Risk Assessment for the VW Unit. Internal Audit worked with Strategic Planning Committee (SP Committee) members that included the Chief of Staff for the District Attorney, Director of the VW Unit, and seven VW Advocates, who volunteered to serve on the committee. Internal Audit led the SP Committee through several group sessions and analyses of VW Unit's activities including, but not limited to the identification/understanding of primary objectives and significant programmatic and operational risks; data collection and reporting on the number of victims served and services provided; tools used to document compliance with various requirements; grant administration, monitoring, and reporting used to support the VW Unit; and other organizational duties. The consulting project also included an assessment of the business continuity and long-term sustainability of the VW Unit and improvements related to the organizational structure, funding, staffing, workload management, performance measures, and major functions.

Internal Audit did not perform assurance related testing; therefore, this report does not include assurance on VW Unit's internal controls, financial reporting, or compliance with Federal, State, and County laws, policies and procedures, and grant requirements.

Recommendations

We made ten written recommendations to address structural effectiveness and operational and administrative effectiveness that may hinder the VW Unit from continuing to provide its mandated services and achieving organizational missions and visions. We also made preliminary recommendations to District Attorney/Victim Witness Director in the areas of strategic governance to benefit the stability of the VW Unit. See Pages 15-24 for the ‘Overall Observations and Recommendation’ section for further discussion of the observations and the individual recommendations.

Responses

The District Attorney/Victim Witness Director provided a response to our draft report and concurred with each of our recommendations. The complete responses to the draft report are included in Appendix VI. The Victim Witness Unit has initiated the referenced corrective actions, with an expected completion date of December 2022. We will perform a follow-up on the corrective actions in one year from the date of this report. A copy of this report will be distributed as referenced in Appendix IV. Please contact me at (770) 528-5229 if you have questions or Tenaye Francois-Arneson, at (770) 528-2642.

Background

Summary/Mission¹

Cobb County's Victim Witness (VW) Unit, a division of the Office of the District Attorney (DA) of the Cobb Judicial Circuit, strives to improve the treatment of victims and witnesses involved in criminal court cases by providing them with the assistance and services necessary to speed their recovery from a criminal act and to support and aid them through their involvement with the criminal justice system. District Attorney's Offices are mandated by the Constitution of Georgia and Georgia's Crime Victim's Bill of Rights to provide notification and support services to victims of crime in the criminal justice setting. Prosecution-based VW Units are the only victim service delivery agencies governed by law in both the scope and nature of services that are to be provided to victims of crime. Services provided to victims of crime by VW Unit include, but are not limited to:

- Notification of the status of the criminal case at all phases of the system including all scheduled court dates, postponements, continuances, dispositions, plea negotiations, etc.;
- Education about the stages in the court process;
- Assistance in the preparation and filing of victim impact statements, restitution statements, crime victim compensation claims, and requests for Georgia Corrections and Parole Board notification;
- Assistance in preparing victims and witnesses for court appearances and providing orientation and court accompaniment during hearings;
- Referring victims and witnesses to local community resources and service programs that can provide further assistance;
- Communicating with employers, school systems, and creditors when applicable to explain court appearances and missed time from work or school; and providing a safe, secure place for victims to wait before testifying.

The VW Unit also maintains an on-call system for both civilian and law enforcement witnesses to assist in avoiding unnecessary court appearances. Other services include providing community awareness and education services such as:

- Offering crime prevention programs to the community at large;
- Conducting and participating in public speaking and community awareness event; and
- Training law enforcement personnel and other court-related entities on the Crime Victims' Bill of Rights and other victim related topics.

Mandate

The rights of crime victims are protected under the Constitution of the State of Georgia; and the notification and support services provided by the VW Unit of the DA's Office are mandated by Georgia Law pursuant to the Crime Victims' Bill of Rights (O.C.G.A. 17-17, 1, etc). The Georgia Crime Victims' Bill of Rights, provides individuals who are victims of certain crimes specific rights. Effective January 1, 2019, with the passage of SB 127 and SR 146 (also known as Marsys' Law), these rights are constitutionally protected and enforced.²

¹ Source: FY2021-2022 Cobb County Biennial Budget, District Attorney's Office VW Mission Statement and Unit Summary.

² Source: Prosecuting Attorneys Council of Georgia website [www.pacga.org].

VW Unit's Relationship with Prosecuting Attorney's Council (PAC) and Criminal Justice Coordinating Council (CJCC)

Established in 1975, PAC of Georgia is the overarching judicial branch government agency supporting Georgia prosecutors and their staff. "PAC provides a number of important services to the hundreds of elected and appointed prosecutors across the State of Georgia.²" The PAC Victim Witness Advocacy Office provides consultation, training, networking and professional development for Georgia's VW advocate personnel, including the County's VW Unit. PAC is the fiscal officer for Victims of Crime Act (VOCA) grant, one of the largest grant funding sources for the VW Unit. The Council is responsible to the CJCC, and through them to the federal grantor agency, for providing administrative oversight and insuring that all prosecuting attorneys' offices receiving VOCA funds comply with all state and federal statutes, rules, regulations applicable to such grant as well as any special conditions that apply to the grant.

The CJCC³ is a statewide body established to build consensus and unity among the State's diverse and interdependent criminal justice system components. One of the CJCC's core functions, grant management and administration, plays an integral role in both innovating criminal justice and empowering victims by administering competitive, formula, and state funded criminal justice and victim services grants in the State of Georgia.

Funding

Funding for services provided by the VW Unit is derived from fines collected through a five percent surcharge assessed to the fines of convicted criminals. The VW Unit receives 45% of funds collected from the Clerks of Superior, State, and Magistrate Courts and 100% of funds collected from the six (6) Cobb County cities⁴. The County's General Fund provides funding for one administrative position and subsidizes any deficits or shortfalls experienced within the 5% Fund each fiscal year. The 5% Funds, subsidized by General Fund, support ten⁵ (10) full-time positions.

The VW Unit has also been successful in obtaining several local, state and federal grant funds. In fiscal year 2021, six (6) grants funded approximately 60% of the VW Unit's overall costs. VW Unit's grants support eighteen⁶ (18) full-time positions, three part-time positions, and four (4) to seven (7) interns.

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³ Source: Criminal Justice Coordinating Council [www.cjcc.georgia.gov].

⁴ District Attorney Memorandum dated 01/12/2001.

⁵ Includes an Assistant Prosecutor position that is not included in VW Unit.

⁶ Includes three specialty grant funded staff.

Organizational Structure⁷

The VW Unit currently has 30 positions serving crime victims in Cobb County. These positions include the Director, a Deputy Director, two Notification Clerks, 20 full-time Victim Advocates, three part-time Victim Advocates, three Specialty Coordinators, and four to seven part-time interns. The chart to the right reflects the current reporting structure for the VW Unit.

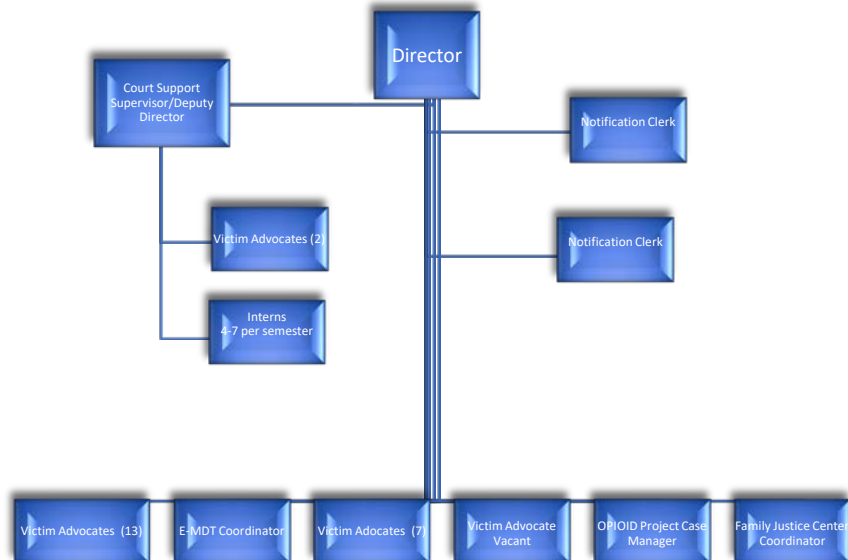


Chart 1 – Source: VW Unit internal records.

Grants Management/Administration

Current Awarded Grants

As discussed previously, the VW Unit administers various local, state, and federal grants. In fiscal year 2021, VW Unit grant funding includes six (6) grants totaling approximately \$2.86 million. This funding supported 21 staff's payroll and benefits. The VW Unit Director is responsible for grant research, application (pre-award), administration (post award), programmatic reporting, close-out duties, compliance with grantee requirements, including record retention requirements. Each of the current grants are cost reimbursement grants, which requires submitting reimbursement requests for all allowable grant costs. The County's Finance Department prepares and submits the reimbursement requests for the six grants; however, the VW Unit Director is ultimately responsible for ensuring compliance with the grant requirements, as well as the completeness and accuracy of the reimbursement requests.

District Attorney's Victim Witness (VW) Unit							
Strategic Planning & Risk Assessment							
Current List of Grants - (as of FY2021)							
Grant	Current grant budget	Terms of Grant	Grant Period (Grant beginning and end date)	Programmatic Reporting schedule/due date	Financial Reporting schedule/due date	Number of Programmatic reports per year	Number of Financial reports per year
COAP/COSAP Grant	\$897,335.00	3 years - renewable but under different grant	10/1/2018-9/30/2022 (no cost extension granted due to COVID)	Quarterly, semi-annual, and annual	Quarterly - by Finance Department	7	4
FJC	\$100,000.00	Four years - must renew annually	11/1/2020 - 9/31/2021 (renewable until September 2024)	Quarterly progress reports, quarterly VSSR, Annual Outcome Performance Report	Quarterly - by Finance Department	5	4
LiveSafe	\$375,000.00	36 months starting on 10/1/2019	10/1/2019-9/30/2022	Quarterly, semi-annual, and annual	Quarterly - by Finance Department	7	4
VOCA	\$1,101,277.00	Renewable - must apply annually - funds are awarded for a four-year period at same amount but annual application is required	10/1/2020 - 9/30/2021	Quarterly progress reports, quarterly VSSR, Annual Outcome Performance Report	Quarterly - by Finance Department	5	4
JAG	\$25,000.00	Renewed yearly	10/1/2020 - 9/30/2021	Quarterly progress and semi-annual narrative report	Quarterly - by Finance Department	6	4
IPS	\$359,733.00	Not renewable	10/1/2020 - 12/31/2021	Quarterly, semi-annual, and annual	Quarterly - by Finance Department	7	4
Total Grants	\$2,858,345.00				Total Programmatic and Financial reports per year	32	24

Table 1 – Source: VW Unit internal records.

⁷ As of the beginning of our consulting services. Changes noted during our consulting services are referenced and discussed as noted.

Current Outstanding Grant Proposals/Applications

During FY2021, the Director submitted proposal/applications for four (4) grants to support the VW Unit's operations and other collaborative projects. The total grant funding requested for the four grants is \$3,010,000 for various grant periods of 24 to 48 months. On September 28, 2021, the VW Director received an award notification for one of the grants applied for in the amount of \$969,380, for a 48-month period. The remaining proposals are pending granting entity response.

During the consulting engagement, Internal Audit worked with the VW Unit Director to create templates and tools to efficiently track and substantiate programmatic and financial reports and to effectively monitor and follow-up on pending grant applications. The templates are also designed to ensure the accuracy of grant expenditure reimbursement requests and to maintain an accurate record of expenditures to date. Table 1 above provides a list of current grants, applicable grant information, and frequency of reporting requirements.

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Results of Consulting Services

The overall objectives of the review were to assess effectiveness of the Victim Witness (VW) Unit's organizational structure; perform a risk assessment of the Unit's activities; and to identify strategic changes needed to ensure long-term sustainability and business continuity. To achieve the stated objectives, Internal Audit and Strategic Planning (SP) Committee members held several group sessions and performed analyses of VW Unit's activities including, but not limited to the identification/understanding of primary objectives and significant programmatic and operational risks; the mandate and mission of the VW Unit; data collection and reporting on the number of victims served and services provided; tools used to document compliance with various requirements; grant administration, monitoring, and reporting process; VW Unit staff supervision, development, and training; and budget/finance responsibilities and other organizational duties. Internal Audit performed trend analysis of victims served/services provided and staff growth, demonstrated to the SP Committee how performing workload analysis could assist in evaluating VW Unit's and individual advocates workload and aid in making VW Unit and individual advocate performance assessment and improvement plans. Additionally, analysis of the overall business continuity and long-term sustainability of the VW Unit was performed.

Risk Assessment

At the request of the DA's Office, Internal Audit initiated Strategic Planning and Risk Assessment consulting engagement by performing a risk assessment of the VW Unit's operations. The Strategic Planning and Risk Assessment engagement was performed in collaboration with the SP Committee members that included the Chief of Staff for the District Attorney's Office, Director of the VW Unit, and seven VW Advocates, who volunteered to serve on the committee. The risk assessment examined the primary goals and objectives of the VW Unit, identified significant programmatic and operational risks that may hinder the achievement of the VW Unit objectives and surveyed the impact or effect on VW Unit's missions and objectives.

Primary Goals and Objectives

The VW Unit's primary goals and objectives were categorized into the following three major service areas: Notification/Participation, Education, and Resources (direct and indirect). Each of the major service areas are briefly described below.

- I. Notification/Participation** – notification of the status of criminal cases at all phases of the system including all scheduled court dates, postponements, continuances, dispersions, and plea negotiations. Notification enables the victim to participate in the case per court requirement or victim witness opting to participate as the status of the case is updated.
- II. Education** - education about the stages in the court process; assistance in the preparation and filing of victim impact statements, restitution statements, crime victim compensation claims, and requests for Georgia Corrections and Parole Board notification. Education also includes assistance in preparing victims and witnesses for court appearances and providing orientation and court accompaniment during hearings.

III. Resources (direct and indirect⁸ services) - referring victims and witnesses to local community resources and service programs that can provide further assistance; communicating with employers, school systems, and creditors when applicable to explain court appearances and missed time from work or school; and providing a safe, secure place for victims to wait before testifying.

Based on the risk assessment exercise with the SP Committee, the staff's response to risk assessment questionnaires, and Internal Audit's observations and analyses of the VW Unit, Internal Audit grouped the risks identified as Programmatic Risk and Operational Risk. Programmatic and operational risks are risks that may affect the VW Unit's ability to achieve its primary goals and objectives. Risks factors, although subjective, were evaluated based on the current organizational structure and operational activities. Below is a synopsis of those risks and the impact/effect on mission and objectives.

Programmatic Risks

Programmatic risks considered in not providing notification/participation, education, and resources include, but is not limited to noncompliance with the Constitution of the State of Georgia; Georgia Crime Victims' Bill of Rights or Marsy's Law; PAC requirements; federal, state, and local grant requirements. Other programmatic risks involve negative reputational risks/public perception.

Operational Risks

Operational risk discussions incorporated VW Unit's long-term sustainability and business continuity. The VW Unit Director has several years of experience managing the VW Unit and is skilled in grant application and administration, collaboration with other entities, and providing community services; however, the VW Unit does not have the organizational infrastructure to sustain itself. The VW Unit's heavy reliance on the Director and the lack of personnel trained to handle staff supervision and development, grant application/administration, and other duties performed by the Director negatively impacts the VW Unit's ability to fulfill its mandated services.

We also noted that the VW Unit is highly dependent on grants. In FY2021, approximately 60% of the VW Unit's personnel service budget is funded by grant funds. The fluctuation of grant funds by year creates uncertainty and increases the risk of not being able to fund some or all of the positions funded by grants. Due to this uncertainty of available funding and its impact on continued employment, it increases the risk that grant funded staff may opt to take other positions outside of the VW Unit and/or the County leading to loss of experienced advocates. Increased personnel turnover in grant funded positions negatively impacts the VW Unit's ability to be able to maintain the quality and consistency of program service delivery.

Other operational risks include but is not limited to effectiveness of the VW Unit, efficiency of operations and programs, financial and programmatic reporting, safeguarding of assets, loss of grant funding, employee recruitment and retention, physical space limitations, imbalanced workload management, and inadequate service levels.

⁸ Direct services facilitate victim notification, education, and resources services. Indirect services include facilitating a victim or witness participation in the active investigation and prosecution of cases.

Impact/Effect of Not Achieving Missions and Objectives

The impact/effect of the VW Unit not providing its mandated services and meeting other primary goals and objectives could result in significant harm to victims in Cobb County to include, but is not limited to:

- Harm to the victim or witness due to a lack of knowledge of the status of the case and the criminal justice system;
- Exclusion of the victim or witness from any scheduled court proceeding due to lack of information on court dates and location;
- Crime may not be prosecuted without a victim or witness and/or the success of the case may be hindered by the lack of a victim or witness testimony;
- Victim or witness may not receive notice of the arrest, release, or escape of the accused;
- Victim recovery from the crime could be hampered due to a lack of resources;
- Victims are not paid the restitution provided by law;
- County and other community resources are underutilized due to a lack of awareness and/or how to navigate the resources;
- Inability to provide representation for the underserved population (i.e. Spanish speaking victims);
- Inability to recruit and/or retain experienced advocates; and
- No room for advancement or lack of opportunities for growth.

Identification of Strategic Changes Needed for Long-term Sustainability

After we completed the risk assessment process, we surveyed the business continuity and long-term sustainability of the VW Unit by reviewing activities related to the grant management, organizational structure, funding, staffing, workload management, performance measures, and other major functions. Each activity involved SP Committee research, presentations⁹, and discussions which concluded with the identification of strategic changes. Recommendations related to the strategic changes needed are summarized and presented in section, “Overall Observations and Recommendations” on Page 15.

The subsequent sections include a summary of each activity area: Grant Administration Duties, VW Unit Administrative Duties, Trend Analyses and Performance Measures, Workload Management, Budget/Funding Analysis, and Assessment of Organizational Structure. In each of these areas, the SP committee performed research, shared understanding through presentations, and participated in various discussions during our assessment of the VW Unit’s long-term sustainability and business continuity.

⁹ Individual presentation materials are available on the VW shared network drive and available upon request.

Summary of Grant Administration Duties

Currently, only the VW Unit Director is knowledgeable and responsible for all aspects of grant management for the VW Unit. The grant management tasks are complex, and each requires a significant amount of data collection, review, analysis, and reporting. Grant management tasks requires a substantial allocation of the VW Unit Director's time and effort, in addition to all other operational and administrative duties. For instance, during FY 2021, the VW Director administered six (6) grants, coordinated and submitted approximately 37 programmatic reports, and oversaw the submission of approximately 24 financial reporting reimbursement requests. Although the financial reports are submitted by the Finance Department, the Director is ultimately responsible for the completeness and accuracy of the reports as submitted to the granting entities.

In order to ensure the long-term sustainability of grant funding, other VW Unit staff members need to be trained in each aspect of the grant application and management process. As part of the Strategic Planning exercise, the SP Committee team members were each assigned current grants to gain an understanding of the grant requirements, including purpose of the grant, grant period and granting entity, allowable and unallowable costs, programmatic and financial reporting requirements, benefits the grant provides to District Attorney's Office/VW Unit/Cobb County, and any risks associated with each grants. We believe the exercise was successful in highlighting the extent of grant administration work and providing assurance to the Director on the possibility to delegate grant administration tasks. The current practice creates a risk of non-compliance with current grant requirements resulting in penalties, loss of current grants, and not obtaining new grant funding if the Director retires or otherwise is unavailable to handle the grant duties. In addition, the VW Unit Director could have more time to research other grant opportunities and potentially increase grant funding for the VW Unit.

Summary of Administrative Duties

As part of the consulting engagement, Internal Audit requested the VW Unit Director to maintain a daily task log for two weeks or ten (10) business days. The daily task log reflected all aspects of the VW Unit to include, but is not limited to day-to-day office operations and support services; accountability of office equipment; recruiting, hiring, training, supervision of twenty-nine (29) direct reports; fiscal and budget responsibilities; governmental and other external relations; all aspects of grant proposals, administration, and reporting; direct victim services; community resources coordination for victims; VW Unit guidelines and procedures; records management and retention; coordination with Assistant DAs, Courts and other attorneys; workload management and staff allocations; and serving on various committees in support of DA's office initiatives. The VW Unit did have a Deputy Director whose position is grant funded and expiring at the end of calendar year 2021. As such, the Deputy Director will be retiring with the expiration of the grant. Although the Deputy Director position was functioning during our consulting engagement, the structure was not effective in allocating administrative tasks. Similar to the grant administration assignments, administrative duties were assigned to each of the SP Committee team members.

The administrative duties assigned were:

- Reviewing case transfers from State Court to ensure victims receive the required services;
- Timesheet verification and Kronos¹⁰ time reporting;
- Understanding how to navigate the County's purchasing policies, tools, and administration of petty cash;
- Documentation and tracking of onboarding, ongoing training and development, and all required trainings;
- Compliance with Cobb County's Accountable Equipment policy and safeguarding of the VW Unit's assets;
- Compliance with State and County Records Management and Record Retention policies; and
- Review of the VW Unit's Guidelines and Procedures.

The assigned administrative duties were researched and discussed to ensure efficiency and compliance with Cobb County, the DA's Office, and VW Unit's policies and procedures. The exercise resulted in the identification of some process changes and creation of tools to ensure the duties are efficiently performed and documented. The VW Unit Director also delegated some of the identified administrative duties to advocates serving on SP Committee. The extent of the administrative tasks performed by the Director without a suitable backup personnel puts the VW Unit at risk of operational failure if the Director retires or otherwise is unavailable to perform these duties. Internal Audit identified areas of improvements for effective completion of administrative duties. Our observations and recommendations section provide recommendations for operational risk mitigation and other improvements considered as a result of the consulting services. Please see the "Overall Observations and Recommendations" section of the report on Pages 15 - 24.

Trend Analyses and Performance Measures

The VW Unit uses 'Tracker', a prosecution case management system owned and managed by PAC, to track and facilitate cases that require VW Unit services. The VW Unit uses 'Tracker' to document all victims served, the types of services provided, demographic and contact information of the victims served, category of victimization, restitution information, notification details, case details, etc. The VW Unit generates various reports from 'Tracker' to document compliance with grant requirements and submit reports.

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¹⁰ Cobb County's time management system.

The VW Unit Director runs quarterly reports of victims served and services provided from ‘Tracker’, compiles other non-Tracker data, and submits the required programmatic reports. The VW Unit Director also sums up the quarterly programmatic report data, performs analyses, and submits the required fiscal year-end reports. The fiscal year data maintained by the VW Unit Director counts each time victims access a VW Unit service; however, the PAC procedures consist of counting each victim



served once per fiscal year, regardless of the number of times the victim accessed VW Unit’s services. The data presented in the graphs to the left and below uses the total four-quarter aggregated data maintained by the VW Unit Director. See the ‘Overall Observations and Recommendations’ section on Page 15 for further discussion on

Chart 2 – Source: VW Unit internal records.

recommendations to comply with PAC’s victims served count methodology and track victims served multiple times during the fiscal year in order to demonstrate the VW Unit’s workload.

Using various reports from ‘Tracker’ Internal Audit performed an analysis of victims served and services provided for FY2016-2020. The chart above shows the number of victims served over five years and to the right are the number of services provided over the same five-year period. The data reviewed showed a steady growth in victims served and services provided for the five-year period, except for a decline in FY2020 due to COVID-19 pandemic, court closure, and limited services provided.

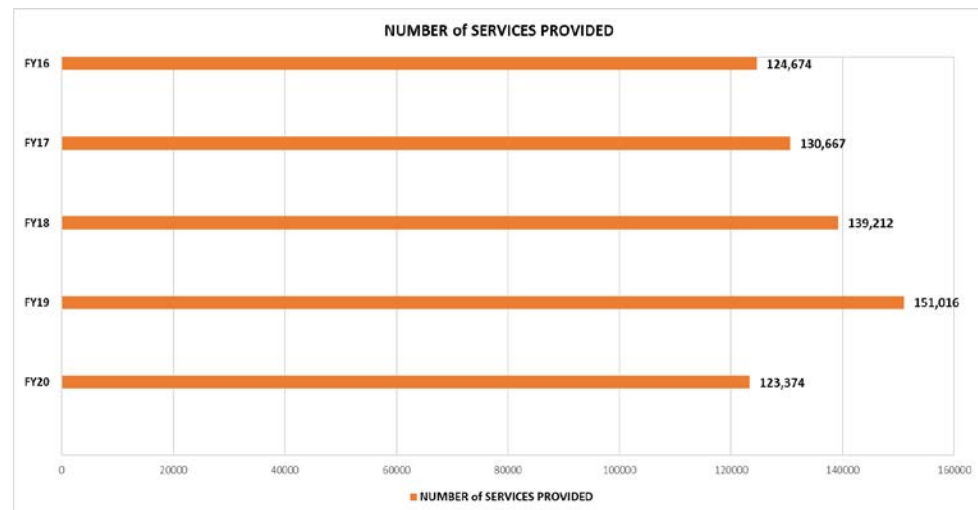
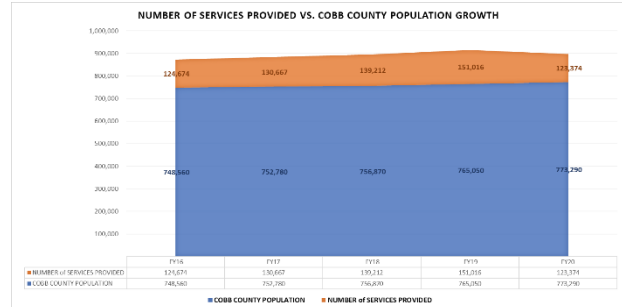
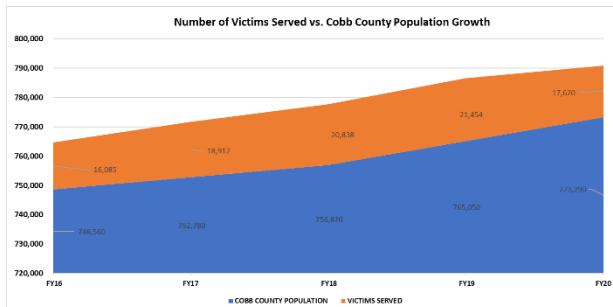


Chart 3 – Source: VW Unit internal records.

There are several possible reasons for the growth in the number of victims served and services provided, such as successful outreach to victims who access VW Unit's services, increase in crimes, and/or increase in population growth. We obtained the County's population for FY2016-2020, which shows a steady growth and created a chart showing similar increase in the number of crime victims served and services provided by VW Unit for the same period.



Charts 4 and 5 – Source: VW Unit internal records and 2020 County's CAFR.

We also performed an analysis of the average victims served and services provided by the VW Unit for the five fiscal years, FY2016-FY2020. The chart below shows the average victims served and services provided per advocate and the total victims served and services provided by the VW Unit.

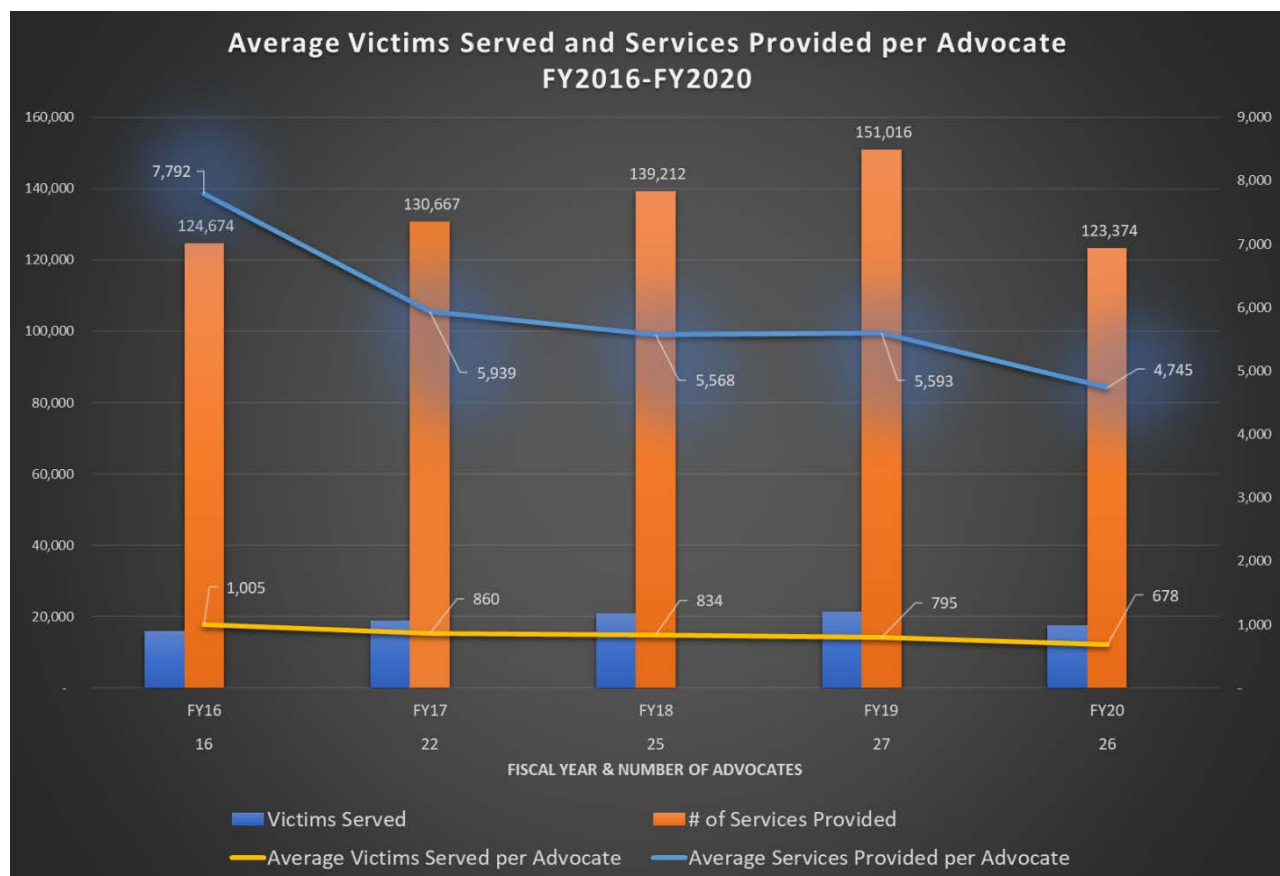


Chart 6 – Source: VW Unit internal records.

The average victims served per advocate was initially as high as 7,792 in FY2016, with the average services provided of 16,085. The analysis shows decline in the number of victims served per advocate in FY2017-FY2020, due to the increase in the number of advocates. The VW Unit had sixteen (16) advocates in FY2016, but the number of advocates grew to between 22 and 27 in FY2017 and FY2020, respectively. The growth in the number of advocates allowed for the reduction in the average number of victims served per advocate but an increase in the average number of services provided per advocate. The reduction in average number of victims served and services provided in FY2020 is due to COVID-19 pandemic impact.

Workload Management

We also performed workload analysis for each advocate in comparison to the average victims served, and services provided to measure each advocate's productivity. During these analyses, we learned that the type of victims served by an advocate is impacted by the complexity of crime and/or case. The chart to the left shows an example of a workload analysis for an advocate. The chart reflects victims served by an advocate in comparison to average victims served by VW Unit for FY2016 - FY2020. While the data used in the chart does not reflect a specific advocate's workload, the victims served and services provided data can be used to measure individual advocate's performance, as needed.

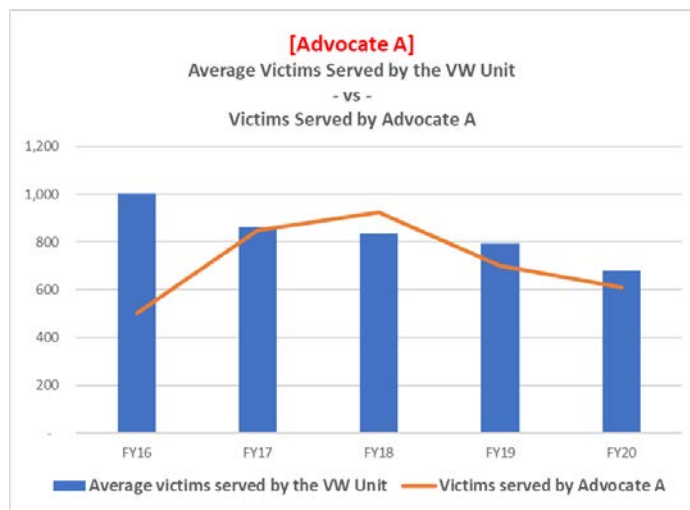


Chart 7 – Source: VW Unit internal records.

Below is a chart that reflects the services provided by an advocate in comparison to average services provided by VW Unit for FY2016 - FY2020. The advocate in both examples transitioned from general court room to servicing complex crime victim cases in FY2018. The graphs show the number of victims served and services provided declined in FY2018 and stayed steady for FY2019-FY2020. We discussed the advantage of using such analytical tools to assess workload per advocate and explain any changes shown in victims served and services provided. If changes in an advocate's productivity are not substantiated with sufficient justification, the Director and staff should work on a coaching and development strategy to ensure that each advocate is meeting or exceeding the expected level of productivity. See 'Overall Observations and Recommendations' section on Page 21 for recommendations to address workload analysis and management.

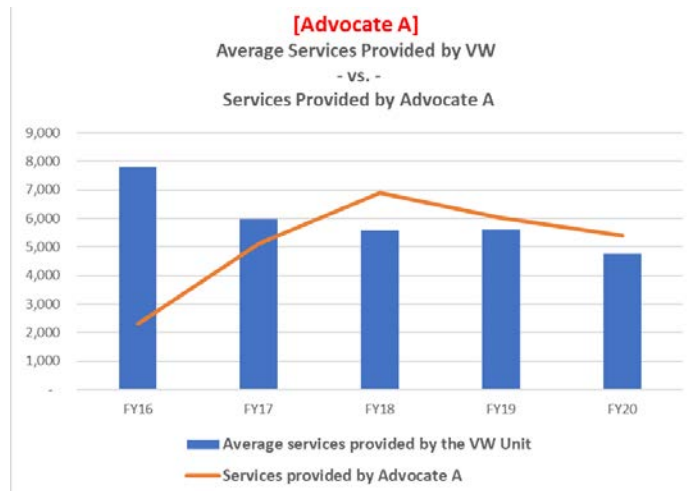


Chart 8 – Source: VW Unit internal records.

Budget/Funding Analysis

We also reviewed the actual 5%/General Fund funding for the VW Unit for FY2010 through FY2020 and noted that each of the fiscal years had a deficit, which were subsidized by General Fund. The table below depicts the total revenues/expenditures and deficits for FY2010 - FY2020.

5%/General Fund (FY2010 - FY2020)

District Attorney's Victim Witness Unit Funding Line [010-170-8775]											
	FY 2010 Actuals	FY 2011 Actuals	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals
Total Revenues	\$ 348,955	\$ 320,149	\$ 312,445	\$ 274,921	\$ 513,023	\$ 402,617	\$ 460,442	\$ 348,588	\$ 421,627	\$ 346,128	\$ 278,091
Expenditures											
Personnel Services	\$ 415,021	\$ 422,358	\$ 450,129	\$ 420,761	\$ 703,880	\$ 737,248	\$ 728,110	\$ 688,381	\$ 749,733	\$ 763,951	\$ 745,459
Operating	\$ 72,132	\$ 63,495	\$ 51,143	\$ 55,342	\$ 71,788	\$ 81,936	\$ 78,748	\$ 111,755	\$ 117,298	\$ 89,482	\$ 53,956
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 487,153	\$ 485,852	\$ 501,271	\$ 476,103	\$ 775,668	\$ 819,183	\$ 806,858	\$ 800,136	\$ 867,030	\$ 853,433	\$ 799,414
Excess/(Deficit)*	\$ (138,199)	\$ (165,704)	\$ (188,826)	\$ (201,182)	\$ (262,645)	\$ (416,566)	\$ (346,416)	\$ (451,548)	\$ (445,403)	\$ (507,305)	\$ (521,323)

* Deficits are subsidized by the General Fund.

Table 2 – Source: VW Unit internal records.

The chart to the right shows VW Unit's personnel growth and funding sources for FY2015 to FY2021. The growth in VW Unit staff numbers seen in FY2017 to FY2020 is funded by the various grants. The 5% fund supports 10 (ten) staff's salary and benefits, including one Assistant District Attorney, who is not in VW Unit's organizational structure.

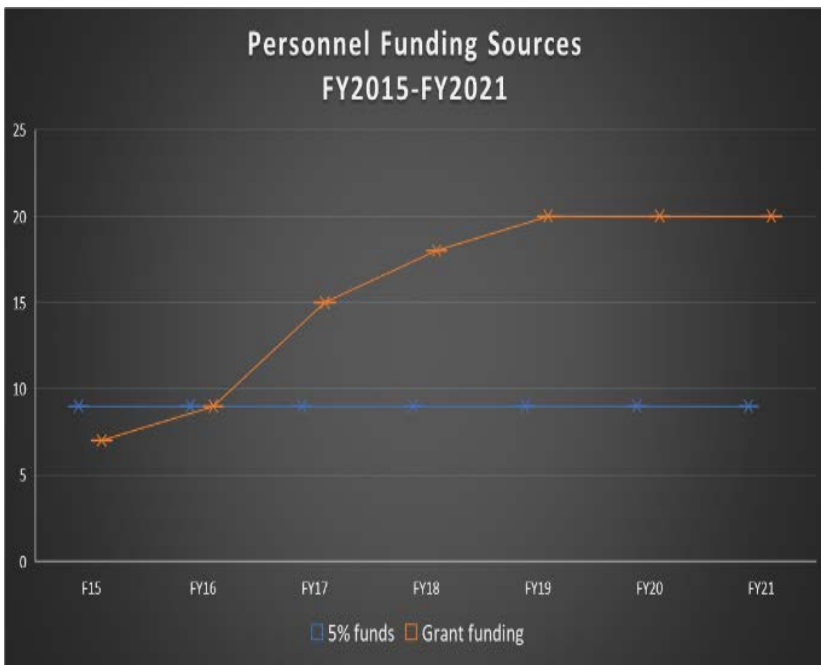


Chart 9 – Source: VW Unit internal records.

Assessment of Organizational Structure

Based on the Strategic Planning and Risk Assessment consulting work performed, and results obtained, it became apparent that the VW Unit's current structure did not support the long-term sustainability of the VW Unit. Therefore, we made a number of recommendations to ensure the long term-term sustainability and business continuity of the VW Unit through strategic changes and enhanced administrative controls. One of such changes recommended is the change in organization structure in order to ensure the VW Unit has adequately trained administrative/supervisory staff to support the VW Director in fulfilling mandated services and other critical services provided to crime victims in the County. The organizational chart below depicts the proposed structural change via reclassification of three positions from advocate to Supervisor/Manager. The proposed changes were approved by the County Manager effective October 31, 2021.

VW Unit Restructured Organization Chart (30 positions plus Interns)

Note: The reclassification reflects changes recently approved by County Manager.

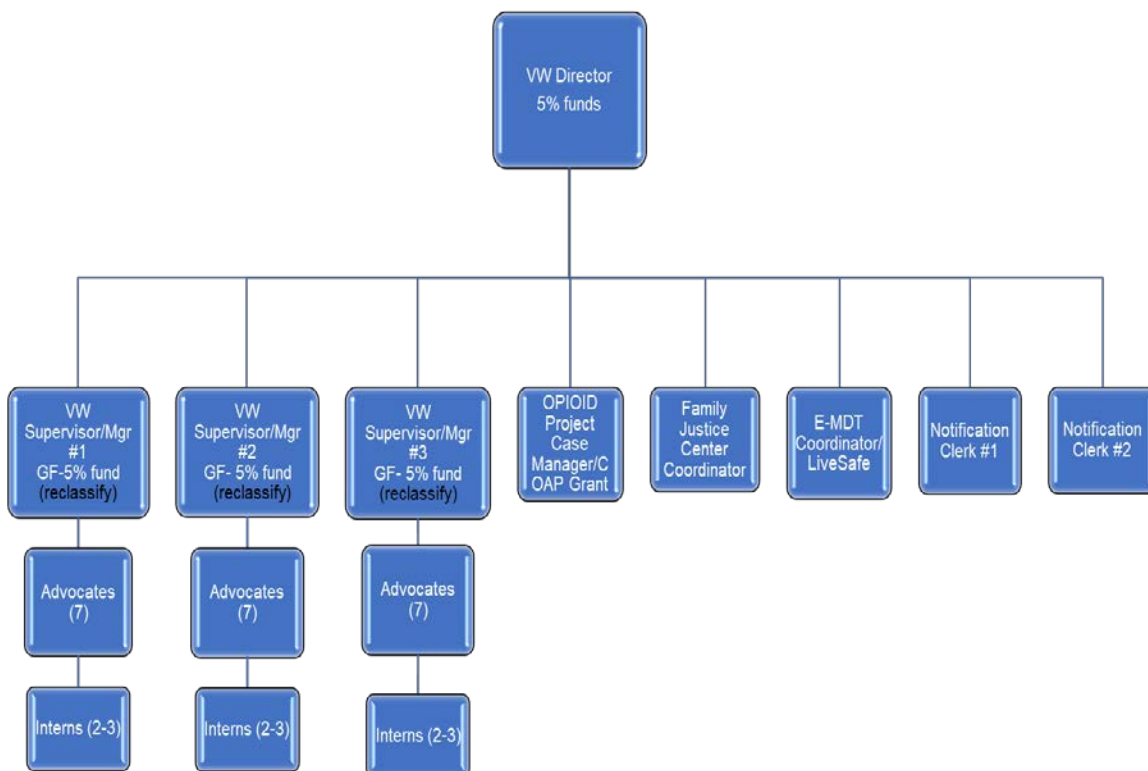


Chart 10 – Source: VW Unit internal records.

Overall Observations and Recommendations

The following recommendations, when implemented will assist in ensuring the long-term sustainability and business continuity of the Victim Witness Unit. In addition to the ten (10) recommendations below, Internal Audit made a number of preliminary recommendations to the District Attorney, Chief of Staff, and VW Unit Director in areas of best practice for compliance with grant requirements, succession planning, and staff development. The VW Unit's primary goals of Notification/Participation, Education, and helping victims utilize and maximize the resources available are the guiding principles in all initiatives.

Governance/Strategic – Preliminary Recommendations

Effective governance is important to set objectives, develop strategies, operating plans and budgets, organizational structures, and establish expected standards of conduct and to reinforce the mission. Internal Audit made preliminary recommendations regarding strategic decisions on a number of areas that will contribute to VW Unit's long-term success. The following areas were among the recommendations provided:

1. Ensure grant funded projects align with the VW Unit's mission and visions and that the Unit is in compliance with grant, financial and programmatic requirements.
2. Eliminate grant dependency for VW leadership personnel and core services to ensure structural stability and provide uninterrupted mandated services.
3. Strategic workload alignment within the DA's Office to achieve efficiency while staying in compliance with grant requirements and providing indirect services.
4. In effort for improved employee recruiting and retention, consider the creation of two levels of advocate title and pay, based on skills and experience.
5. Plan any increase in the number of staff and availability of adequate physical space to ensure staff efficiency and confidential communication with victims and other stakeholders.

In coordination with the preliminary governance/strategic recommendations communicated and presented, additional recommendations are provided to address the areas of: Operational and Administrative Effectiveness; Performance and Compliance Enhancements; and Financial and Budgetary Sustainability.

I. Operational and Administrative Effectiveness

As discussed in the results section, ensuring operational and administrative effectiveness is key to the continued success of VW Unit and ensure long-term sustainability. The following six (6) recommendations will facilitate improvement in operational and administrative effectiveness.

Restructuring/Staffing

The current supervisor-to-subordinate ratio is unsustainable. To ensure the long-term sustainability of the VW Unit, there is a need to restructure the current organization structure and add supervisory or management levels to assist the Director in staff supervision, grant administration and all other areas of the VW Unit's operation.

The VW Unit Director directly supervises 29 staff, including three staff working with specialty grants. The reporting ratio of 1 to 29 is a difficult workload for the Director to manage. The VW Unit's organization structure is flat, which places all management/supervisory responsibilities on the Director and does not allow for delegation or succession planning. Beginning in FY2016, the VW Unit had significant growth in the number of advocates and number of victims served/services provided. However, there were no changes in the VW Unit's structure to support the growth.

The lack of administrative staff with adequate knowledge of the VW Unit and readiness to lead the VW Unit in the event the Director is unavailable threatens the long term-sustainability of the VW Unit's commitment to serving crime victims and comply with applicable laws. We recognized that any recommendations and corrective actions could not be implemented with the existing structure and reporting ratio. We also recognized the critical and immediate need for additional supervisory support. As such, we discussed the structure with both the DA's Office and County leadership.

Recommendation

The District Attorney should:

Recommendation 1: Request County approval to re-structure the Victim Witness Unit by re-classifying an adequate number of advocate positions to supervisors/managers to allow for organizational soundness in effective and efficient staff supervision, in addition to enhancing operational, financial, and compliance administration efficiency. These supervisory positions will further assist the Director in improving workload alignment, enhancing staff training and development, and grant application and administration.

Corrective Action Implemented: The VW Unit concurs with this recommendation.

Based on these discussions, the District Attorney subsequently submitted a formal request to the County Manager to have positions reclassified for the Victim Witness Unit in the District Attorney's Office. At the request of the District Attorney, the County Manager approved the reclassification of three advocate positions to three supervisor positions, effective October 31, 2021. The VW Unit Director opened the newly created three supervisory positions to internal candidates. All internal candidates who submitted applications were interviewed and three advocates were promoted to supervisory position effective November 15, 2021. The three supervisors will take on supervision, administrative, and grant application and administration duties in addition to continuing to provide direct victim services.

Delegation of Administrative, Operational, Financial, and Grant-Related Duties

Several administrative, operational, financial, and grant-related duties need to be delegated, as part of ensuring long term sustainability and business continuity strategy for the VW Unit. Delegation of administrative and grant duties is crucial for the efficient operations of the VW Unit, grant management, and allowing the Director to focus on strategic and innovative ways to serve crime victims. The VW Unit is heavily reliant on the Director, who is the only County personnel with sufficient knowledge to manage the VW Unit's operation. In addition to supervision of 29 staff, the Director is responsible for the day to day operations of the VW Unit and support services; grant application and administration duties; budget/financial preparation, tracking, and maintenance; direct victim services; community resources coordination for victims; and coordinating VW Unit's services with Assistant District Attorneys.

This level of reliance on the VW Unit Director puts the VW Unit at risk of not being able to provide the same level of service if the Director was to retire or unavailable for extended period of time; threatening the VW Unit's long-term sustainability and business continuity.

Recommendation

The Victim Witness Unit Director should:

Recommendation 2: Cross-train the newly reclassified supervisory positions to assist in all areas of the VW Unit's operations, including grant application and administration, financial and budget duties, general administration, workload alignment, enhancing staff training and development, providing court room support to advocates, and working with State and County partners. In addition, a template of required onboarding responsibilities should be developed and used as a tool for goal setting, tracking, and monitoring to ensure expectations are clear and measurable.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

Mentoring, training and development has been implemented with these three Supervisors in the form of bi-weekly meetings with the Unit Director. Supervisors were also provided a list of training recommendations for supervisory development. The three Supervisors have worked with the Director to establish lines/directions of supervision, duties, and tasks, which will be formalized and presented to the Office in January 2022. Classes have been identified for Supervisors directly related to time-keeping management, supervisor and leadership roles and qualities, finance, and Director roles and each Supervisor has already either completed the class or has registered for the next session. Supervisors will also attend the 2022 Victim Services Director's Forum with the Prosecuting Attorney's Council in January 2022. The Supervisors have also been active in developing a job description specific to a Victim Advocate Supervisor, which will be finalized in draft form and submitted to the DA Chief of Staff for review no later than December 2021.

A template for onboarding responsibilities for Supervisors will be developed during the implementation phase of Strategic Planning with assistance from Internal Audit. This template will be used as a tool for goal setting, tracking of progress and monitoring expectations. Target completion date is June 2022. Once finalized, the task of updating or making changes to the training tracker tool and maintaining that tool will be the responsibility of the Unit Director with input from the Unit Supervisors.

Staff Training and Development

Staff training and development, including the initial onboarding and ongoing training, practices need to be revamped. Adequate and continued training and development is crucial to staff understanding the mandate, mission, and expectations of their positions and to provide excellent services to crime victims. The VW Unit's advocates and Director attend a variety of trainings every year on a range of topics crucial for continuing to learn and update knowledge to assist crime victims through the judicial system and access available resources. Some of these trainings are required to maintain certifications or by Federal/State government or granting entities; and others are essential to stay current and learn best techniques on responding to and advocating for victim's needs. In addition to the ongoing training, new hires are provided onboarding training to help them understand County, District Attorney, and Victims Witness Unit policies and procedures.

During the Strategic Planning engagement, we noted that the current process to identify and track training needs and ensure the required trainings are completed in a timely manner needed improvement. As part of a Strategic Planning exercise, an advocate created a tool to track the training needs and completion. The tool was presented, discussed, and feedback incorporated for current and future use by the VW Unit.

Recommendation

The Victim Witness Unit Director should:

Recommendation 3: Revise the current tool to track training needs by each staff, with required completion date, and training completion date, with the aim of ensuring each advocate is in compliance of any training requirement and receive adequate trainings to stay competent and learn any new information related to victim witness rights and resources.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

A draft training-tracking tool was created by the volunteer team during strategic planning. This tool is actively being reviewed among the supervisors and Director and will be utilized by the Supervisor responsible for training once completed. Target completion date is June 2022. Training also will be built into the on-board training curriculum and addressed in the VW Unit Policy/Procedure guide. Supervisors will address training requirements and any outstanding issues at quarterly pulse checks with direct reports.

Additionally, a template of required on-boarding training has been created and is actively being reviewed by the Supervisors and Director with a target completion date of March 2022.

Timekeeping Training

The VW Unit staff needs additional training on the individual responsibilities of utilizing the County's timekeeping system, KRONOS, and other time reporting best practices. VW Unit staff, with the exception of the Director, include staff who are eligible to accumulate compensatory time, or non-exempt¹¹ hourly paid employees. The current bi-weekly timekeeping process deployed within the VW Unit is complex and inefficient. VW Unit staff are responsible to maintaining accurate time records including time worked, compensatory time earned, any leave taken, and/or any other special case scenarios.

Advocates are also required to submit a detailed timesheet breakdown of the types of services provided and the corresponding hours spent on each service, in accordance with the Victims of Crime Act (VOCA) grant requirements. The timesheet dates for the VOCA grant must correspond directly with the VW Unit's pay period and all leave time must be included in the report. During a Strategic Planning exercise, it became apparent that a substantial portion of time edits were manually submitted to the VW Unit Director at the end of the biweekly pay period, instead of as identified or more frequently. Advocates then wait for the VW Unit Director review, reconcile the printed KRONOS and VOCA timecards, manually input the required edits into KRONOS, and send a return notification. This process, for 29 staff, is manually intensive and time-consuming for the VW Unit Director, when some of the process can be completed by the advocates and/or electronically submitted to the Director. After the advocates' review and electronic approval of their respective timecards in KRONOS, the VW Director is then required to electronically approve each timecard.

¹¹ Hourly paid employees who are eligible for overtime pay.

All County staff are responsible for reviewing and approving their biweekly time in KRONOS in preparation for the County's biweekly payroll process. In addition, all County timecards must be reviewed, edited, and approved in KRONOS by 11am on the Monday for a biweekly pay period. VW Unit staff needs to be re-trained on time keeping system utilization functions and individual responsibilities on accurate and up to date timekeeping. In addition to reducing the burden of editing staff time by the Director, biweekly approval of time by each employee helps the VW Unit to obtain certification of the accuracy of reported time. We believe it is more efficient for each staff to ensure their time is accurate daily, review, and approve their time biweekly. Director/supervisor edit should only be required in limited exceptions where staff doesn't have edit ability.

Recommendation

The Victim Witness Unit Director should:

Recommendation 4: Ensure that staff are trained on their timekeeping and biweekly time approval responsibilities. To eliminate inefficient timekeeping practices, staff should be required to update their time and approve biweekly rather than providing information for the Director to update their KRONOS records in preparation for approving biweekly time. The newly promoted supervisors should review the accuracy of the biweekly time reported by their respective direct report staff and approve biweekly time.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

During Strategic Planning, the volunteer team created a draft time-keeping policy and one volunteer team member attended the County-offered Kronos Time Keeping training. The additional two newly appointed Supervisors have been instructed to attend this same class the next time it is offered which is February 2022. The Supervisors and Director will review the draft time-keeping policy for revisions if needed and will finalize said policy after each Supervisor has completed training. No later than April 2022, each employee will be trained internally on Kronos and the VW Unit Time Keeping Policy which will address the accuracy of biweekly time reports and the appropriate approval of bi-weekly time.

VW Unit Guidelines and Procedures Needs to be Updated

The VW Unit's current guidelines and procedures need to be updated. As part of a Strategic Planning exercise, the VW Unit is in the process of completing a comprehensive update to its guidelines and procedures. Each SP Committee team member was assigned a section to review and submit proposed updates to the current guidelines and procedures. SP Committee team then collectively discussed and reviewed the manual for agreement. The collective feedback was submitted to the VW Unit Director for review and comments. The Director and the SP team members are in the process of finalizing the updating of guidelines and procedures.

Written documentation organizes procedures and helps ensure consistency of actions across the VW Unit. It provides a means for training staff and prevents the creation of unapproved procedures. In addition, it acts as a protection during monitoring and supervisory reviews, helping to pinpoint any actions taken against established policies. Policies and procedures are also important to ensure employees understand what is expected of them and it details how the VW Unit should operate.

Recommendation

The Victim Witness Unit Director should:

Recommendation 5: Coordinate with the Strategic Planning team members to ensure the VW Unit's Guidelines and Procedures manual updates are completed as discussed and subsequently made available to all VW Unit staff for reference.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

A draft policy/procedure is currently under review by the Supervisors and Director. Target completion date is March 2022. Once discussion occur and revisions are made, this policy guide will be made available to all VW Unit Staff who will be asked to review and acknowledge review within 15 days. Additionally, the guide will be made part of on-board training for new staff and will be made available for the Office's L Drive (the common hard drive for the DA's Office) for anyone to review. The task of updating or making changes to the policy will be assigned to a Unit Supervisor as part of her duties.

Accountable Equipment

The VW Unit needs to maintain accurate records of its accountable equipment in accordance with the County's Accountable Equipment Policy, regardless of the funding sources. As part of a Strategic Planning exercise, SP Committee team members evaluated the current practice of accountable equipment record keeping and safeguarding. The team members created a list of accountable equipment using information provided by the Director. We were informed that the list did not include equipment purchased with General Fund dollars (i.e. office furniture) and the list of equipment purchased by grants (i.e. computers and printers) needs to be updated with critical data field information. All the 38 computers and printers listed in the accountable equipment list compiled by the team members were purchased with grant funding. The DA's Office Court Support Manager is the primary custodian responsible for all accountable equipment within the DA's Office including the VW Unit. The VW Unit Director is a subsidiary custodian that is responsible for ensuring that the VW Unit accountable equipment is properly accounted for, safeguarded, and complete records maintained and submitted to the primary custodian, as required.

Recommendation

The Victim Witness Unit Director should:

Recommendation 6: Maintain accurate and up to date records of all equipment used by the VW Unit, regardless of the funding source. Also, the VW Unit should ensure compliance with grant funding in purchasing, assigning, tracking, and disposing grant funded equipment.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

A tool will be developed during the implementation phase of Strategic Planning that will provide a systematic way to accurately and timely track all equipment used by the VW Unit, regardless of funding stream. This tool will be shared with the DA's Office Manager each time it is updated. This task will be assigned to a Unit Supervisor as part of their duties. Target completion date is September 2022.

II. Performance and Compliance Enhancements

Establishing sound performance measures and workload standard will ensure the continued success of providing mandated and other victim support services. The VW Unit runs quarterly reports of victims served and services provided from Tracker, compiles other non-Tracker data, and submits the required program data to granting entities. The same data can be used to assess performance and set workload standards for the VW Unit.

Workload Standards

Workload standards are needed to evaluate, manage, and report on the effectiveness of the VW Units operations. The VW Unit's 'Tracker' case management system tracks and facilitates case information, but no established workload standards are captured and presented on an ongoing, periodic basis. Workload Standards assist administrators and staff by providing reasonable performance objectives and measurable goals. Additionally, the sufficiency of staffing relative to the requests for services can also be identified using workload standards and ensuring the workload is distributed equitably between advocates will improve morale and protect from any single employee burn out.

While the VW Unit's advocates serve crime victims by helping them navigate the legal system and understand their rights and obtain resources, the complexity of the cases and crimes differ and impact the workload of the advocates. During the consulting engagement, the VW Director explained that the workload data may vary by advocate due to types of cases they are assigned. Internal Audit noted case complexity affected the number of victims served and services provided for the workload analysis we performed for the six advocates in the SP Committee. The advocates were able to adequately justify the reasons for any changes in workload during FY2016 to FY2020. However, we noted that the VW Unit currently does not have target workload standards by applicable categories (i.e. type of cases, court room, or special unit served), establishing number of victims served and services provided.

The workload analysis performed during the consulting engagement provided a year-to-year comparison of services provided and victims served by the VW Unit and individual advocates and can be used to evaluate both the VW Unit and individual advocate's performance. Any changes observed should be examined, rationale for changes discussed and documented, or strategies to improve performance put into action.

Performance Measures

Performance measures are needed to evaluate, manage, and report on the efficiency and productivity of the VW Unit's individual advocates. These measures will vary based on the complexity of caseload and competencies of the individual advocates but can be used to set performance goals. The VW Unit collects a variety of data on victims served and services provided that is a great resource for establishing performance metrics and showing compliance with State and Federal laws and grant requirements. This data also demonstrates the impact the VW Unit is making on lives of crime victims.

The performance measures presented during the consulting engagement provided a year-to-year comparison of services provided and victims served for individual advocates and can be used to evaluate individual advocate's performance. Any changes observed should be examined, rationale for changes discussed and documented, or strategies to improve performance put into action.

Using performance measures will ensure that individual advocates are meeting established goals, serve as a tool for monitoring productivity, and potentially increase the opportunity to provide additional services or alleviate advocate burnout/feeling overwhelmed by creating efficient methodologies.

Additionally, the victims served data maintained by VW Unit included any continuing victims served multiple times in a fiscal year. However, PAC's practice is to count each victim only once regardless of the number of times they access services. The difference in the way victims are counted creates inconsistent data reported by the VW Unit and PAC. We agree with the VW Unit's rationale to document victims who were served multiple time as it reflects the time and effort commitment by the VW Unit, however, the victims served multiple times maybe documented separately and will not create discrepancy with the total victims served count as reported to PAC.

Recommendations

The Victim Witness Unit Director should:

Recommendation 7: Establish workload standards for the VW Unit by service category to ensure the number of victims served and services provided corresponds to the complexity of the cases and efforts needed to support the victims.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

The Director, Supervisors, and volunteer strategic planning team will work with Internal Audit during the implementation phase to develop workload standards by service category. These standards will ensure that victims served and services provided correspond to the complexity of the cases and efforts needed to support the victims. Completion date for developing and completing this task, including training employees is December 2022.

Recommendation 8: Establish and periodically monitor performance measures for individual staff, and work with staff to utilize these performance measures to identify any improvements needed and best practices leading to efficiency.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

The Unit Director will develop instructions so that each employee can identify his/her own performance measures (workload statistics). These measures will be presented to and discussed with the appropriate Supervisor at quarterly pulse checks, culminating with the 4th quarter which is when the employee yearly evaluation (performance discussion) will occur with the Direct Supervisor, who will then submit the employee evaluation to the Unit Director for final review.

The Director will implement this process with the Unit Supervisors in the 1st quarter of calendar year 2022 for use in 1st quarter pulse checks with employees.

Recommendation 9: Revise the quarterly/annual victims served, and services provided data to track any continuing victim accessing service multiple times should be separately listed to align with PAC's practice of counting each victim served only one time.

Victim Witness Unit Response: The VW Unit concurs with this recommendation. No later than December 31, 2021, the internal report/record keeping tool will be revised by the Unit Director to distinguish between victims served by quarter and victims served by year which will track any continuing victim accessing service multiple times during the stated time frame.

Grant management, monitoring, and reporting process should be revised

The VW Unit's grant management, monitoring, and reporting process should be revised to ensure that information is tracked and retained in an organized manner. The VW Unit Director is very knowledgeable of the VW Unit's activities and is responsible for ensuring that programmatic and financial reports are submitted to the applicable granting entities. However, there is a need to establish a more efficient process to track, document, and retain the VW Unit's performance and grant related activities. The current and pending grant list should be maintained, including relevant grant information such as grant amount, grant period, scope, programmatic and financial reporting requirements, report due dates, report submission dates, response to grant proposal due date, and any cost share commitment. The current process is manually intensive, not validated, and is not maintained in efficient manner for ease of review. A revised process will ensure that the data maintained provides a comprehensive information on current grants managed and grant proposals submitted pending granting entity response and enhance visibility to upcoming deadlines.

The Finance Department is responsible for requesting reimbursements from granting agencies and submitting the required financial reports; however, there is a need for the VW Unit to review and validate the grant expenses quarterly and by grant period, and ensure the reimbursements submitted by Finance Department are accurate. The grant reimbursement tracking tool created during the Strategic Planning engagement or a similar tool can also be used to determine grant expenditure to date and remaining funding for the grant period. The VW Unit is required to follow record retention policies of the State of Georgia, Cobb County, and granting entities.

Recommendation

The Victim Witness Unit Director should:

Recommendation 10: Utilize the tracking tools created during the Strategic Planning engagement or other acceptable alternative tools, ensure that the lists of current and pending grant information is tracked, updated, and organized in effort to make information available for decision making and ensuring compliance with grant requirements. The tracking document should include a reference to source documents and the grant application, award, and any addendum should be maintained.

Victim Witness Unit Response: The VW Unit concurs with this recommendation.

The Director and Supervisors will work with the Internal Audit Department to develop and finalize a tracking tool for grant management with target implementation date of October 2022. Additionally, each Unit Supervisor will attend a grants management class no later than December 2022.

III. Financial and Budgetary Sustainability

As discussed in the operational and administrative effectiveness section of Observations and Recommendations, the VW Unit Director is the only one with knowledge of the VW Unit's budgetary and financial preparation, tracking, and maintenance duties and performs all of these duties. The duties of the newly created supervisors should include any budget/financial preparation, tracking, and maintenance. This change supports the long-term sustainability and business continuity of the VW Unit.

Additionally, the reclassification of the newly created supervisory positions will address another financial and budgetary sustainability issue. Previously the VW Unit Director was the only leadership position funded by the 5%/General Fund. With fluctuations in grant funding and the limit on grant funding for administrative duties, there is an increased risk to the VW Unit's long-term sustainability if the VW Unit Director was to retire or unavailable for extended period of time. Based on the recent restructures in leadership positions, the VW Unit will now have three additional leadership positions that is funded by the 5%/General Fund to reduce the fore-mentioned risks to the long-term sustainability and business continuity. Refer to the 'Restructuring/Staffing' and 'Delegation of Administrative, Operational, Financial, and Grant-Related Duties' section on Pages 15 to 17, respectively for further discussion and the applicable recommendations and corrective actions.

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Detailed Objectives, Scope, and Methodology

We conducted this consulting project in conformance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. The overall objective of this consulting engagement was to assess the effectiveness of the Victim Witness Unit's organizational structure and identify strategic changes needed to ensure long-term sustainability and business continuity of the VW Unit.

The District Attorney's Office requested the Internal Audit to facilitate a strategic planning and risk assessment process to identify and if applicable, provide recommendations on strategic changes needed to ensure the long-term sustainability of the VW Unit's operation and business continuity. Internal Audit collaborated with a VW Unit Strategic Planning committee inclusive of the Chief of Staff for the District Attorney, Director of the VW Unit, and seven VW Advocates.

To accomplish our objective, Internal Audit lead the VW Unit's SP Committee through several working sessions and performed analyses of the VW Unit's activities as follows:

- Individual SP committee members completed a risk assessment questionnaire;
- Discussed various responses to the risk assessment questionnaires and identified major risks to long-term sustainability of the VW Unit;
- Discussed and identified the VW Unit's primary objectives and significant programmatic and operational risks;
- Discussed the functionality, use, and benefits of the 'Tracker' system and how the system is used to track victim services and show compliance;
- Assigned SP committee members with a current grant to research and understand the grant application, administration, and reporting responsibilities; the impact if the grant was not renewed or funding was reduced; and they presented their results to the SP Committee for discussion and feedback;
- Assigned SP Committee members current VW Unit administrative duties. Tasks included researching and gaining an understanding of the tasks to be performed and/or reviewing the policies and procedures impacting the specific administrative task. Each team member presented their results to the SP Committee for discussion of best practices, as applicable;
- Tracked and analyzed the VW Unit Director's daily tasks and the tasks were grouped into major administrative, supervision, service coordination with internal and external partners, grant application and administration, and community education. Each major grouping was discussed with SP Committee and evaluated for potential delegation.
- Advocates were tasked to edit the VW Unit's Guidelines and Procedures;
- Performed trend analyses and performance measures for the VW Unit and individual advocates;
- Reviewed funding sources for VW Unit personnel and operations and performed various funding analyses; and
- Presented an overview to the District Attorney's leadership team and made preliminary recommendations regarding the long-term sustainability and business continuity of the VW unit.

Abbreviations and Glossary

VW	Victim Witness
DA	District Attorney
VOCA	Victims of Crime Act
CJCC	Criminal Justice Coordinating Council
PAC	Prosecuting Attorneys Council
SP	Strategic Planning
Kronos	Cobb County's time management system.
Tracker	A prosecution case management system owned and managed by PAC, to track and facilitate cases that require VW Unit services

Major Contributors to this Report

Latona Thomas, CPA, Internal Audit Director
Tenaye Francois-Arneson, CIA, CFE, Auditor-in-Charge
Margarite Benevento, Senior Internal Auditor

*FINAL Consulting Survey Report
Distribution List*

Flynn D. Broady Jr., District Attorney
Deena Fincher, Chief of Staff, District Attorney's Office
Dr. Jackie McMorris, County Manager
Jimmy Gisi, Deputy County Manager
Cobb County Audit Committee
Internal Audit Department File

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on County governance. These benefits will be incorporated into our annual report to the Board of Commissioners, Audit Committee, and County Manager.

Type and Value of Outcome Measures:

- Increased effectiveness in setting objectives, develop strategies to enforce the mission of VW Unit – Actual; Recommendations, when implemented, will facilitate effective governance and ensure that the VW Unit/DA's Office perform mandated services and comply with Federal, State, and grant requirements. (See Page 15)
- Improved operational and administrative effectiveness – Actual; Recommendations, when implemented, will allow for restructuring of the VW unit by adding supervisors to allow for reasonable staff to supervisor ratio, succession planning, and structural soundness of the VW Unit supporting long-term sustainability and business continuity. (See Pages 15, 16, and 24)
- Ability to delegate administrative, operational, financial and grant related duties to the newly created supervisors – Actual; Recommendation, when implemented, will provide efficient operations of the VW Unit, grant management, and allow the Director to focus on strategic and innovate ways to serve crime victims. (See Pages 16 - 17)
- Revamped staff training and development – Actual; Recommendation, when implemented, will ensure VW Unit's staff receive adequate training and development to ensure understanding of the mandate, mission of the VW Unit, and expectation of their position and provide excellent service to crime victims. (See Pages 17 - 18)
- Compliance with County time keeping policy – Actual; Recommendation, when implemented, will ensure that staff are trained on their timekeeping and biweekly time approval responsibilities and improved administrative efficiency by reducing supervisory time spent editing staff's bi-weekly time. (See Pages 17 - 18)
- Updated VW Unit guidelines and procedures – Actual; Recommendation – when implemented, completion of comprehensive updates to the VW Unit's guidelines and procedures that will help employees understand what is expected of them and accurate information the VW Unit's operations. (see Pages 18 - 19)
- Compliance with County policy for accountable equipment- Actual; Recommendation, when implemented, will ensure the accurate documentation and safeguard of all accountable equipment used by VW Unit. (See Page 20)
- Performance and compliance enhancements – Actual; Recommendations, when implemented, establish sound performance measures and workload standards ensuring increased efficiency and successfully providing mandated services and other victim support. The recommendation will also be beneficiary for equitable distribution of workload. (See Pages 21 - 23)

- Improved grant management, monitoring, and reporting process – Actual; Recommendation – when implemented, will ensure that grant information is accurately tracked and the data provides comprehensive information on current grants managed and grant proposals submitted to ensure compliance with grant reequipments and follow-up with pending grant applications. (See Page 21)
- Financial and budgetary sustainability – Actual; Recommendations – when implemented, provide structural stability by funding the core leadership positions with general fund and delegating financial and budgetary duties to the newly created supervisory positions to ensure long-term sustainability and succession. (See Page 22)

Methodology Used to Measure the Reported Benefit:

During the consulting engagement Internal Audit in collaboration with the Strategic Planning Committee performed risk assessment and various reviews of the VW Unit's operations and structure. The outcome of these assessment indicated significant risk to fulfillment of mandated services and long-term sustainability of the VW Unit without changes to the current organizational structure and funding sources.

Auditee's Response

OFFICE OF THE DISTRICT

Flynn D. Broady, Jr.

DISTRICT ATTORNEY, COBB JUDICIAL

BETTIE MOORE

KIMBERLY B. McCOY

ADMINISTRATIVE ASSISTANT

70

Telephone (770) 528-3047 - Facsimile (770) 528-3031



ATTORNEY

CIRCUIT

HAYNES STREET, MARIETTA, GA. 30090

DIRECTOR, VICTIM WITNESS UNIT

DATE: December 1, 2021
TO: Latona Thomas, CPA, Director, Internal Audit
FROM: Kimberly McCoy, Director, VW Unit
SUBJECT: VW Unit Response to IA Recommendations

Several recommendations were made from IA for the VW Unit. Our response to those recommendations is below.

Recommendations

The District Attorney should:

Recommendation 1: Request County approval to re-structure the Victim Witness Unit by re-classifying an adequate number of advocate positions to supervisors/managers to allow for organizational soundness in effective and efficient staff supervision, in addition to enhancing operational, financial, and compliance administration efficiency. These supervisory positions will further assist the Director in improving workload alignment, enhancing staff training and development, and grant application and administration.

Corrective Action Implemented: The VW Unit concurs with this recommendation.

Based on discussions during Strategic Planning (SP), the District Attorney subsequently submitted a formal request to the County Manager to have positions reclassified for the Victim Witness Unit in the District Attorney's Office. At the request of the District Attorney, the County Manager approved the reclassification of three advocate positions to three Supervisor positions, effective October 31, 2021. The VW Unit Director opened the newly created three supervisory positions to internal candidates. All internal candidates who submitted applications were interviewed and three advocates were promoted to supervisory position effective November 15, 2021. The three Supervisors will take on supervision, administrative, and grant application and administration duties in addition to continuing to provide direct victim services. Mentoring, training and development has been implemented with these three Supervisors in the form of bi-weekly meetings with the Unit Director. Supervisors were also provided a list of training recommendations for supervisory development.

The Victim Witness Unit Director should:

Recommendation 2: Cross-train the newly reclassified supervisory positions to assist in all areas of the VW Unit's operations, including grant application and administration, financial and budget duties, general administration, workload alignment, enhancing staff training and development, providing court room support to advocates, and working with State and County partners. In addition, a template of required onboarding responsibilities should be developed and used as a tool for goal setting, tracking, and monitoring to ensure expectations are clear and measurable.

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Response: The VW Unit concurs with this recommendation.

Mentoring, training and development has been implemented with these three Supervisors in the form of bi-weekly meetings with the Unit Director. Supervisors were also provided a list of training recommendations for supervisory development. The three Supervisors have worked with the Director to establish lines/directions of supervision, duties, and tasks, which will be formalized and presented to the Office in January 2022. Classes have been identified for Supervisors directly related to time-keeping management, supervisor and leadership roles and qualities, finance, and Director roles and each Supervisor has already either completed the class or has registered for the next session. Supervisors will also attend the 2022 Victim Services Director's Forum with the Prosecuting Attorney's Council in January 2022. The Supervisors have also been active in developing a job description specific to a Victim Advocate Supervisor, which will be finalized in draft form and submitted to the DA Chief of Staff for review no later than December 2021.

A template for onboarding responsibilities for Supervisors will be developed during the implementation phase of Strategic Planning with assistance from Internal Audit. This template will be used as a tool for goal setting, tracking of progress and monitoring expectations. Target completion date is June 2022. Once finalized, the task of updating or making changes to the training tracker tool and maintaining that tool will be the responsibility of the Unit Director with input from the Unit Supervisors.

Recommendation 3: Revise the current tool to track training needs by each staff, with required completion date, and training completion date, with the aim of ensuring each advocate is in compliance of any training requirement and receive adequate trainings to stay competent and learn any new information related to victim witness rights and resources.

Response: The VW Unit concurs with this recommendation.

A draft training-tracking tool was created by the volunteer team during strategic planning. This tool is actively being reviewed among the supervisors and Director and will be utilized by the Supervisor responsible for training once completed. Target completion date is June 2022. Training also will be built into the on-board training curriculum and addressed in the VW Unit Policy/Procedure guide. Supervisors will address training requirements and any outstanding issues at quarterly pulse checks with direct reports.

Additionally, a template of required on-boarding training has been created and is actively being reviewed by the Supervisors and Director with a target completion date of March 2022.

Recommendation 4: Ensure that staff are trained on their timekeeping and biweekly time approval responsibilities. To eliminate inefficient timekeeping practices, staff should be required to update their time and approve biweekly rather than providing information for the Director to update their KRONOs records in preparation for approving biweekly time. The newly promoted supervisors should review the accuracy of the biweekly time reported by their respective direct report staff and approve biweekly time.

Response: The VW Unit concurs with this recommendation.

During Strategic Planning, the volunteer team created a draft time-keeping policy and one volunteer team member attended the County-offered Kronos Time Keeping training. The additional two newly appointed Supervisors have been instructed to attend this same class the next time it is offered which is February 2022. The Supervisors and Director will review the draft time-keeping policy for revisions if needed and will finalize said policy after each Supervisor has completed training. No later than April 2022, each employee will be trained internally on Kronos and the VW Unit Time Keeping Policy.

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which will address the accuracy of biweekly time reports and the appropriate approval of bi-weekly time.

Recommendation 5: Coordinate with the Strategic Planning team members to ensure the VW Unit's Guidelines and Procedures manual updates are completed as discussed and subsequently made available to all VW Unit staff for reference.

Response: The VW Unit concurs with this recommendation.

A draft policy/procedure is currently under review by the Supervisors and Director. Target completion date is March 2022. Once discussion occur and revisions are made, this policy guide will be made available to all VW Unit Staff who will be asked to review and acknowledge review within 15 days. Additionally, the guide will be made part of on-board training for new staff and will be made available for the Office's L Drive (the common hard drive for the DA's Office) for anyone to review. The task of updating or making changes to the policy will be assigned to a Unit Supervisor as part of her duties.

Recommendation 6: Maintain accurate and up to date records of all equipment used by the VW Unit, regardless of the funding source. Also, the VW Unit should ensure compliance with grant funding in purchasing, assigning, tracking, and disposing grant funded equipment.

Response: The VW Unit concurs with this recommendation.

A tool will be developed during the implementation phase of Strategic Planning that will provide a systematic way to accurately and timely track all equipment used by the VW Unit, regardless of funding stream. This tool will be shared with the DA's Office Manager each time it is updated. This task will be assigned to a Unit Supervisor as part of their duties. Target completion date is September 2022.

Recommendation 7: Establish workload standards for the VW Unit by service category to ensure the number of victims served and services provided corresponds to the complexity of the cases and efforts needed to support the victims.

Response: The VW Unit concurs with this recommendation.

The Director, Supervisors, and volunteer strategic planning team will work with Internal Audit during the implementation phase to develop workload standards by service category. These standards will ensure that victims served and services provided correspond to the complexity of the cases and efforts needed to support the victims. Completion date for developing and completing this task, including training employees is December 2022.

Recommendation 8: Establish and periodically monitor performance measures for individual staff, and work with staff to utilize these performance measures to identify any improvements needed and best practices leading to efficiency.

Response: The VW Unit concurs with this recommendation.

The Unit Director will develop instructions so that each employee can identify his/her own performance measures (workload statistics). These measures will be presented to and discussed with the appropriate Supervisor at quarterly pulse checks, culminating with the 4th quarter which is when the employee yearly evaluation (performance discussion) will occur with the Direct Supervisor, who will then submit the employee evaluation to the Unit Director for final review.

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The Director will implement this process with the Unit Supervisors in the 1st quarter of calendar year 2022 for use in 1st quarter pulse checks with employees.

Recommendation 9: Revise the quarterly/annual victims served, and services provided data to track any continuing victim accessing service multiple times should be separately listed to align with PAC's practice of counting each victim served only one time.

Response: The VW Unit concurs with this recommendation.

No later than December 31, 2021, the internal report/record keeping tool will be revised by the Unit Director to distinguish between victims served by quarter and victims served by year which will track any continuing victim accessing service multiple times during the stated time frame.

Recommendation 10: Utilize the tracking tools created during the Strategic Planning engagement or other acceptable alternative tools, ensure that the lists of current and pending grant information is tracked, updated, and organized in effort to make information available for decision making and ensuring compliance with grant requirements. The tracking document should include reference to source documents and the grant application, award, and any addendum should be maintained.

Response: The VW Unit concurs with this recommendation.

The Director and Supervisors will work with the Internal Audit Department to develop and finalize a tracking tool for grant management with target implementation date of October 2022. Additionally, each Unit Supervisor will attend a grants management class no later than December 2022.