

AGENCY NAME:	Office of Comptroller General		
AGENCY CODE:	E120	SECTION:	97

Fiscal Year 2016-17 Accountability Report

SUBMISSION FORM

AGENCY MISSION	To provide state entities with business services that include payroll, vendor payments, accounting support, general ledger maintenance, and statewide financial reporting. To continuously monitor and improve payroll, vendor payment processing, accounting support, and statewide financial reporting for state government to more effectively safeguard and preserve financial resources and better serve citizens of South Carolina.
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AGENCY VISION	To be state government's central source for useful financial information leading to more open, accountable, and responsive government.
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Please state yes or no if the agency has any major or minor (internal or external) recommendations that would allow the agency to operate more effectively and efficiently.

RESTRUCTURING RECOMMENDATIONS:	Yes	No
	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please identify your agency's preferred contacts for this year's accountability report.

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Eric Ward	803-734-2538	EWard@cg.sc.gov
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I have reviewed and approved the enclosed FY 2016-2017 Accountability Report, which is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR <i>(SIGN AND DATE):</i> (TYPE/PRINT NAME):	 as of 09/15/17
	Richard Eckstrom, CPA, Comptroller General

BOARD/CMSN CHAIR <i>(SIGN AND DATE):</i>	
(TYPE/PRINT NAME):	N/A

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AGENCY'S DISCUSSION AND ANALYSIS

The Comptroller General's Office is a "service and support" agency for state government. In that role, it augments the "back office" capabilities of all other state agencies.

Calendar year 2015 (FY2015-16) was the initial year for large employers, including state government, to comply with the additional annual reporting requirements of the Affordable Care Act (ACA). Specifically, the stringent and burdensome requirements of ACA contained requirements for large employers like state governments to report the literal, individual offers of health insurance coverage that have been extended to each employee, including their dependents, and to report the extent to which each offers was accepted or rejected. Because documentation of this information existed only at each individual agency and *not centrally*, a system first needed to be developed to collect this voluminous information prior to testing, summarizing, and ultimately reporting it to individual state employees and the IRS. To satisfy these new reporting requirements, state government must annually provide an additional tax form to each employee (Form 1095-C) and a related form to the IRS with each employee's detailed information and a summarization of information for all employees (Form 1094-C).

The General Assembly did not address this new federal law legislatively, nor did it assign responsibility to any state agency, department, or official for assuring that the state complied with ACA, and no one stepped forward to assume that responsibility – presumably because no single state agency, department, or official possessed the information required to be reported by ACA. Moreover, the General Assembly appropriated no funding for anyone to undertake this costly responsibility on the State's behalf.

Realizing that the ACA reporting requirements were not optional and would result in multi-million dollar fines if the State failed to collect the required information to complete the required tax reports accurately and on time, the Comptroller General made numerous appeals to the Governor's Office, the Department of Administration, and PEBA for one of them to coordinate this effort – in as much as each of these central state agencies had much larger staffs and greater budget resources to coordinate this task than the Comptroller General's Office had. Our appeals were not successful. Consequently, our small agency assumed the coordinating role for state government's ACA reporting, although we ultimately received crucial assistance from the Department of Administration and PEBA to successfully complete the task.

In doing so, we timely produced and distributed paper copies of IRS Forms 1095-C to more than 46,000 state employees by the ACA deadline. We also made a timely electronic submission to the IRS of all 46,000 1095-C forms and the State's summarized transmittal (on Form 1094-C) by the ACA deadline.

Our agency fulfilled this significant responsibility for calendar year 2015 (FY2015-16) with an extremely small staff (see organization chart following) and a very limited budget. In connection with accomplishing this responsibility during FY 2015-16, we contributed slightly more than 900 hours of senior staff and senior management time that should have been devoted to overseeing our agency's normal daily tasks in supporting other state agencies. Attempting to repeat this significant responsibility

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on an on-going basis would be even more difficult and impractical without corresponding funding for the task.

In connection with best practices, the S.C. Comptroller General's Office tracks certain performance metrics to measure progress in achieving crucial goals. Included among these are goals to assure:

- A. **Timely, accurate processing of state payroll.** The agency performs this service on the 1st and 16th of each month for most state employees. This entails withholding over 32,800 voluntary deductions per pay period on behalf of state employees, including: premiums for optional insurance products not offered by state government, elective credit union deposits, voluntary defined contribution retirement plans, charitable deductions, tax liens and court-ordered child-support payments, and remitting amounts withheld to appropriate vendors. We also withhold and remit federal and state tax deductions for all employees, and we consistently process each state payroll virtually error-free. Our agency's current performance improvement goal in payroll processing relates to issuing duplicate annual W-2s for state employees who lose their original W-2s before filing their tax returns (we get about 1,500 duplicate requests per calendar year).
- B. **Timely processing vendor payments and other disbursement requests of state agencies.** The volume of disbursement requests varies from year to year depending on submissions we receive from agencies. Our agency strives to process each disbursement request within four business days, and usually exceeds this goal. In fiscal 2017, we processed approximately 640,000 disbursement requests within an average of 3.9 business days. Yet this 2017 average was slightly longer than our 2016 average response time of 1.7 days resulting from increased agency responsibilities (relating primarily to ACA) combined with unrestored staffing/appropriation reductions mandated during the 2008-2010 downturn. This function involves centrally maintaining nearly 300,000 vendor records to ensure accurate tax reporting to the IRS of vendor payments. We have been aided in providing timely turnaround for payment requests from agencies (below four days) by converting as many paper payments to electronic funds transfers (EFTs) as possible to reduce printing, handling and mailing costs.
- C. **Timely, accurate issuing the state's Comprehensive Annual Financial Report (CAFR).** The CAFR is an important transparency and accountability tool for state government and it is studied by national credit rating agencies, investors in state bonds, financial analysts and others who monitor state finances. While there is no statutory or regulatory deadline for publishing the CAFR, our agency has a performance metric to issue it by December 31. The FY16 CAFR was issued December 12, 2016, topping our metric by almost three weeks. Another performance metric for the CAFR is that it earns the *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA). The Comptroller General's Office has been awarded this prestigious recognition for each of the past 28 years. The GFOA awards the *Certificate of Achievement* annually to state and local governments that produce superior financial reports conforming to strict, demanding standards of completeness and clarity.

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- D. **Continuous monitoring of state government’s revenue collections for completeness.** In 2009, the Comptroller General initiated a performance improvement system to improve tracking and reporting state revenue collections in order to assist the Board of Economic Advisors (BEA) in formulating state revenue projections. The General Assembly uses BEA’s revenue projections for the appropriations act, as does the Governor to develop the annual executive budget. We conduct our performance improvement initiative through a multiagency working group led by the Comptroller General’s Office. This collaborative effort involves representatives from BEA, the Department of Revenue, the Department of Motor Vehicles, the State Budget Office, and periodically the State Treasurer’s Office. Our working group meets monthly to review each month’s collections, and it reports its verified results to the BEA. Its efforts have helped reveal both positive and negative trends in state collections as an “early warning system,” which provides legislators and other state officials more time to respond to emerging trends.
- E. **Achieving measurable cost-saving measures.** Largely through technology, our agency has reduced its workforce by about two-thirds since the 1990s, from a high of more than 100 FTEs to 26 FTEs currently filled. In addition, we have four temporary or part-time employees on staff. Our agency tracks and assesses its operating expenses on a monthly basis in an effort to minimize these expenses to the fullest extent possible. For example, we promptly disconnect office phones and computers as soon as vacancies occur in order to avoid unnecessary expenses for unused telecommunications and desktop support services. We have achieved our greatest operating expense saving by reducing the office space we occupy. Where our agency once occupied the entire third and fourth floors of the Wade Hampton Building and part of the building’s basement, we now occupy the third floor only. The continued downsizing of our agency’s space has reduced our rent expenditures significantly.
- F. **Assuring transparency in public spending.** In an effort to make state government’s expenditures conveniently reviewable online, the Comptroller General launched the S.C. Fiscal Transparency Website in 2008. This was one of the first state transparency websites in the nation at that time, and it has since been expanded beyond executive level agencies to include spending by all public school districts, state-supported colleges and universities, and many cities and counties. Consistent with our commitment to quality improvement for the website, we continually refine its content to reflect enterprise activity, best practices, and user feedback. Our agency has never asked for or received an appropriation in connection with either initially developing or with annually servicing, enhancing, and maintaining the State Transparency Website. We have always satisfied any associated costs and efforts with existing internal resources.
- G. **Responding timely to public information requests.** While our agency cannot control the volume of public information requests we receive, we track the number of these requests and our response times to them. Striving to set a high standard for practicing good government in South Carolina, our agency’s goal is to respond to all requests within five business days, which is 10 days faster than the statutory requirement. Our average response time in FY 2017 was 2.4 business days, an average that was slightly longer than our FY 2016 response time of 1.7 days because of increased agency responsibilities (relating primarily to ACA) combined with unrestored staffing/appropriation reductions mandated during the 2008-2010 downturn. As a matter of

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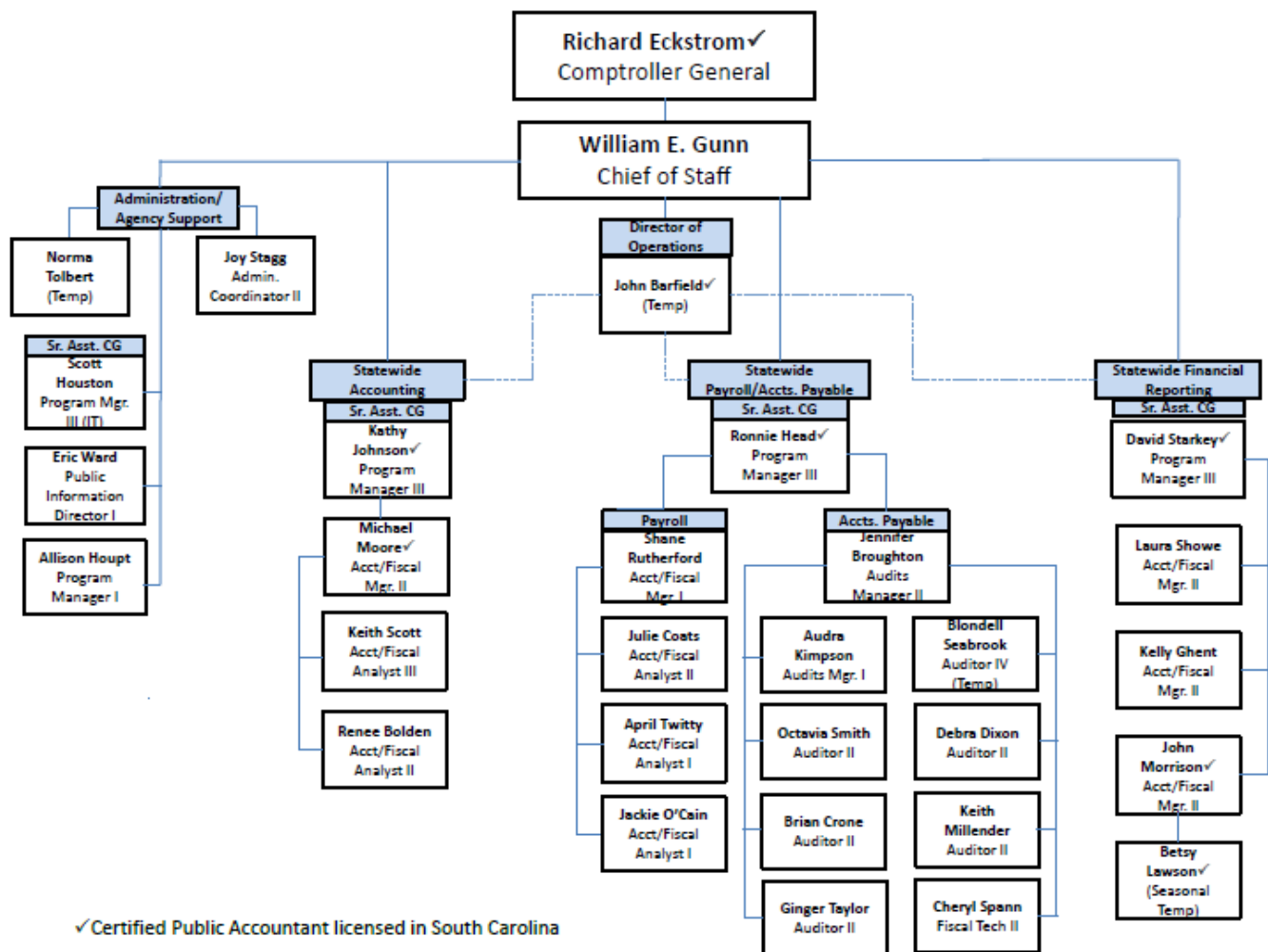
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practice, our agency waives charging a copying or research fee when responding to public information requests unless a request is for commercial purposes or is unduly extensive.

Agency Organizational Chart



Risk Assessment and Mitigation Strategies

In our 2016 Annual Restructuring Report submitted to the House Legislative Oversight Committee, the agency identified the potential most negative impact on the public if the agency failed to accomplish its goals and objectives, as well as the nature and level of outside help the agency may need to mitigate such negative impact on the public and options for the General Assembly to help resolve the issue before it becomes a crisis.

In the following section we have revised and updated the 2016 Restructuring Report information to reflect our goals and objectives as currently aligned. If we perceived there would be no negative public impact by not meeting an objective we had identified in our Restructuring Report, we did not include the objective in the section that follows.

Objective 1.1.1 - Process disbursement requests by agencies within four (4) business days

Most Potential Negative impact on the public	Vendors are paid late or improperly
Level Requires Outside Help	If processing time for disbursements exceeds two-week turnaround
Outside Help to Request	SCEIS/Department of Administration
Level Requires Inform General Assembly	If processing time for disbursements exceeds two-week turnaround
3 General Assembly Options	Allocate resources for additional accounts payable staff and reduce redundant reporting mandates

Objective 1.2.1 - Issue 1099s by Jan. 31 annually (approximately 8,600 annually)

Most Potential Negative impact on the public	1099s are issued late or improperly, resulting in IRS penalties
Level Requires Outside Help	If 1099s are issued late or improperly
Outside Help to Request	Department of Administration/SCEIS
Level Requires Inform General Assembly	If 1099s are issued late or improperly
3 General Assembly Options	Allocate resources for additional payroll staff and reduce redundant reporting mandates

Objective 1.3.1 - Process payroll on the 1st and 16th of each month

Most Potential Negative impact on the public	Employees are paid late or improperly, affecting employee productivity
Level Requires Outside Help	If employees are paid late or improperly
Outside Help to Request	Department of Administration/SCEIS
Level Requires Inform General Assembly	If employees are paid late or improperly
3 General Assembly Options	Allocate resources for additional payroll staff and reduce redundant reporting mandates

Objective 1.3.2 - Process approximately 32,800 special voluntary deductions for state employees each payroll, including premiums for insurance products not offered by state government, elective credit union deposits, withholdings for voluntary defined contribution retirement plans, tax liens, and court-ordered wage garnishments

Most Potential Negative impact on the public
Level Requires Outside Help
Outside Help to Request
Level Requires Inform General Assembly
3 General Assembly Options

These employee-requested or court-ordered payroll deductions are not made or are made late or improperly
If these employee-requested or court-ordered payroll deductions are not made or are made late or improperly
Department of Administration/SCEIS
If these employee-requested or court-ordered payroll deductions are not made or are made late or improperly
Allocate resources for additional payroll staff and reduce redundant reporting mandates

Objective 1.4.1 - Issue W-2s by Jan. 31 annually (approximately 55,700 annually)

Most Potential Negative impact on the public
Level Requires Outside Help
Outside Help to Request
Level Requires Inform General Assembly
3 General Assembly Options

W-2s are issued late or improperly, resulting in IRS penalties
If W-2s are issued late or improperly
Department of Administration/SCEIS
If W-2s are issued late or improperly
Allocate resources for additional payroll staff and reduce redundant reporting mandates

Objective 1.5.1 - Clear SCEIS Help Desk tickets within five (5) business days

Most Potential Negative impact on the public
Level Requires Outside Help
Outside Help to Request
Level Requires Inform General Assembly
3 General Assembly Options

SCEIS Help Desk tickets are not cleared or are cleared late or improperly, negatively impacting public Services provided by agencies that submit Help Desk tickets
If SCEIS Help Desk tickets are not cleared or are cleared later than five (5) business days or improperly
Department of Administration/SCEIS
If SCEIS Help Desk tickets are not cleared or are cleared later than five (5) business days or improperly
Allocate resources for additional payroll/accounts payable/accounting staff and reduce redundant reporting mandates

Objective 2.1.1 - Publicly release the CAFR by Dec. 31 each year

Most Potential Negative impact on the public
Level Requires Outside Help
Outside Help to Request
Level Requires Inform General Assembly
3 General Assembly Options

Financial information is not provided timely to the state's bond rating agencies, potentially affecting its rating and its cost of borrowing
If financial information is not provided timely to the state's bond rating agencies, potentially affecting its rating
State entities required to submit audited financial statements to the CGO
If the quality or timeliness of the agency's financial reports generate inquiry from the state's bond rating agencies
Strengthen penalties for late submission of audited financial statements by individual state agencies/entities and reduce redundant reporting mandates

Objective 2.1.2 - Qualify for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association

Most Potential Negative impact on the public	The State's CAFR is not awarded a Certificate of Achievement for Excellence in Financial Reporting by the GFOA, potentially negatively affecting its bond rating and its cost of borrowing
Level Requires Outside Help	If the State's CAFR is not awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association
Outside Help to Request	National Association of State Auditors, Comptrollers and Treasurers
Level Requires Inform General Assembly	If the State's CAFR is not awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association
3 General Assembly Options	Allocate resources for additional financial reporting staff and reduce redundant reporting mandates

Objective 2.3.1 – Close the state’s books for the previous fiscal year and issue accurate, timely year-end press release

Most Potential Negative impact on the public	The annual legislative supplemental appropriations could not be funded, the state’s budgetary balances at year end would be unknown, and the state’s bond rating could be negatively affected, thereby increasing the state’s cost of borrowing
Level Requires Outside Help	If the state’s books are not closed and the year-end press release is not issued accurately and timely
Outside Help to Request	S.C. Board of Economic Advisors
Level Requires Inform General Assembly	If the state’s books are not closed and the year-end press release is not issued accurately and timely
3 General Assembly Options	Allocate resources for additional financial reporting staff and reduce redundant reporting mandates

Objective 2.5.1 - Implement all new applicable Governmental Accounting Standards Board (GASB) standards

Most Potential Negative impact on the public	The state's bond rating could be negatively affected, thereby increasing the state’s cost of borrowing
Level Requires Outside Help	If all new GASB standards are not implemented
Outside Help to Request	GASB, National Association of State Auditors, Comptrollers and Treasurers (NASACT)
Level Requires Inform General Assembly	If all new GASB standards are not implemented
3 General Assembly Options	Allocate resources for additional financial reporting staff and reduce redundant reporting mandates

Objective 3.1.1 - Produce and maintain an up-to-date online manual of SCEIS accounting practices and procedures

Most Potential Negative impact on the public	Updates to CGO's Statewide Accounting Policies and Procedure manual are not made, potentially leading to incorrect accounting transactions that negatively affect public services
Level Requires Outside Help	If CGO's Statewide Accounting Policies and Procedures manual is not reviewed and updated quarterly and posted on CGO website
Outside Help to Request	National Association of State Auditors, Comptrollers and Treasurers
Level Requires Inform General Assembly	If CGO's Statewide Accounting Policies and Procedures manual is not reviewed and updated quarterly and posted on CGO website
3 General Assembly Options	Allocate resources for additional accounting staff and reduce redundant reporting mandates

Objective 3.1.2 - Provide online Closing Packages with instructions for use by other agencies' accounting personnel at year end

Most Potential Negative impact on the public	Closing Package templates and year-end GAAP reporting guidance/instructions for agencies are not updated for the new fiscal year, potentially leading to incorrect accounting transactions that negatively affect public services
Level Requires Outside Help	If closing Package templates and year-end GAAP reporting guidance/instructions for agencies are not updated for the new fiscal year
Outside Help to Request	National Association of State Auditors, Comptrollers and Treasurers
Level Requires Inform General Assembly	If closing Package templates and year-end GAAP reporting guidance/instructions for agencies are not updated for the new fiscal year
3 General Assembly Options	Allocate resources for additional accounting staff and reduce redundant reporting mandates

Objective 3.1.3 - Assemble multi-agency working group monthly to analyze the state's fiscal month and fiscal year-to-date revenue collections to determine accuracy and completeness

Most Potential Negative impact on the public	S.C. Board of Economic Advisors revenue forecasts are less precise and less timely, potentially creating budgetary instability that negatively affects public services and the state's bond rating
Level Requires Outside Help	If the multi-agency working group disbands or becomes inactive
Outside Help to Request	S.C. Revenue and Fiscal Affairs Office
Level Requires Inform General Assembly	If the multi-agency working group disbands or becomes inactive
3 General Assembly Options	Endorse multi-agency working group's efforts and reduce redundant reporting mandates

Objective 3.2.1 - Determine appropriate Unemployment Compensation Fund annual premiums to bill and collect from state agencies, account for claims paid by third-party administrator, and monitor fund earnings

Most Potential Negative impact on the public	State agencies could experience sharp premium increase(s), potentially negatively affecting public services
Level Requires Outside Help	If Unemployment Compensation Fund balance falls below acceptable level
Outside Help to Request	General Assembly, Governor's Office
Level Requires Inform General Assembly	If Unemployment Compensation Fund balance falls below acceptable level
3 General Assembly Options	Allocate additional resources to fund or to agencies to mitigate premium increase(s)

Objective 4.1.1 - Respond to S.C. Freedom of Information Act (FOIA) requests within an average of 10 or fewer business days

Most Potential Negative impact on the public	Failure to provide public information in a timely manner, or at least within 30 calendar days as required by the S.C. Freedom of Information Act
Level Requires Outside Help	If public information is not provided in a timely manner, or at least within 30 calendar days as required by the S.C. Freedom of Information Act
Outside Help to Request	Department of Administration/SCEIS
Level Requires Inform General Assembly	If public information is not provided in a timely manner, or at least within 30 calendar days as required by the S.C. Freedom of Information Act
3 General Assembly Options	Reduce redundant reporting mandates

Objective 4.2.1 - Maintain statewide transparency website

Most Potential Negative impact on the public	State government spending information is not readily available online to interested members of the public
Level Requires Outside Help	If statewide transparency website does not meet statutory requirements
Outside Help to Request	South Carolina Interactive, LLC; Department of Administration/SCEIS
Level Requires Inform General Assembly	If statewide transparency website does not meet statutory requirements
3 General Assembly Options	Allocate resources for transparency website and reduce redundant reporting mandates

Objective 4.2.2 - Increase use of website (increase site visits) by improving format and expanding content, and by soliciting the media to inform the public on the website's existence

Most Potential Negative impact on the public	Statewide transparency website content becomes static, failing to grow the site's user base and its usefulness to the public
Level Requires Outside Help	If statewide transparency website content does not expand each year
Outside Help to Request	South Carolina Interactive, LLC; Department of Administration/SCEIS
Level Requires Inform General Assembly	If statewide transparency website content does not expand each year
3 General Assembly Options	Allocate resources for transparency website and reduce redundant reporting mandates

Objectives 4.3.1 and 4.3.2 - Issue and distribute annual Statewide Travel Report and post on statewide transparency website by statutory deadline (Nov. 1)

Most Potential Negative impact on the public	Statewide Travel Report is not timely available to the public
Level Requires Outside Help	If Statewide Travel Report is not released by Nov. 1
Outside Help to Request	Department of Administration/SCEIS
Level Requires Inform General Assembly	If Statewide Travel Report is not released by Nov. 1
3 General Assembly Options	Strengthen penalties for non-SCEIS state entities failing to report their travel spending to the CGO accurately and timely; allocate additional resources for accounting personnel; and reduce redundant reporting mandates

Objective 4.4.1 - Monitor annual state purchasing cards spend volume and disburse P-Card rebate revenue to General Fund and qualifying agencies

Most Potential Negative impact on the public	Amount of annual P-Card rebate revenue distributed to General Fund declines, impacting funding for public services
Level Requires Outside Help	If amount of annual P-Card rebate revenue distributed to General Fund declines
Outside Help to Request	General Assembly, Department of Administration/SCEIS
Level Requires Inform General Assembly	If amount of annual P-Card rebate revenue distributed to General Fund declines
3 General Assembly Options	Increase incentives to state agencies for their P-Card usage

Objective 4.4.2 - Produce monthly report of P-Card spending by each state agency including the detailed spending by each agency's cardholders and post report on statewide transparency website

Most Potential Negative impact on the public	Monthly P-Card Spending Reports are not available on statewide transparency website
Level Requires Outside Help	If monthly P-Card Spending Reports are not available on statewide transparency website
Outside Help to Request	Department of Administration/SCEIS
Level Requires Inform General Assembly	If monthly P-Card Spending Reports are not available on statewide transparency website
3 General Assembly Options	Allocate additional resources for accounts payable staff and reduce redundant reporting mandates

Objective 5.1.1 - Monitor cost of each program area (Statewide Payroll/Accounts Payable, Statewide Financial Reporting, Statewide Accounting, Other Services, Administration) on a monthly basis and confront any increases if observed

Most Potential Negative impact on the public	Agency's spending for any of its program areas increases in a manner that is wasteful or not specifically cost-justifiable
Level Requires Outside Help	If agency's spending for any of its program areas increases in a manner that is not specifically cost-justifiable
Outside Help to Request	General Assembly, Department of Administration
Level Requires Inform General Assembly	If agency's spending for any of its program areas increases in a manner that is not specifically cost-justifiable
3 General Assembly Options	Send Legislative Audit Council personnel to agency to assist with managerial trouble shooting

Objective 5.2.1 - Present concise and accurate annual summaries of agency operations to Budget subcommittees of House and Senate

Most Potential Negative impact on the public	Agency does not comply with state laws and directives from the General Assembly for the budget process, potentially negatively affecting its operations and public services
Level Requires Outside Help	If agency does not comply with state laws and directives from the General Assembly for the budget process
Outside Help to Request	General Assembly, Department of Administration
Level Requires Inform General Assembly	If agency does not comply with state laws and directives from the General Assembly for the budget process
3 General Assembly Options	Require agency to comply with subcommittee requests as a condition of receiving its annual appropriation

Objective 5.2.4 - Conduct exit interviews for all departing agency personnel and ascertain ways to reduce unwanted turnover of employees

Most Potential Negative impact on the public	Agency's ability to identify and correct any workplace issues is undermined, potentially leading to unresolved issues negatively affecting job performance and service delivery levels
Level Requires Outside Help	If agency fails to evaluate each employee departure
Outside Help to Request	Department of Administration
Level Requires Inform General Assembly	If agency fails to evaluate each employee departure
3 General Assembly Options	Require agency to report employee turnover when it occurs and submit copies of exit interview documents

Objective 5.3.1 - Perform annual information security assessments and other actions required by the agency's information security policies

Most Potential Negative impact on the public	Risk of hacking and phishing of sensitive/personally identifiable information in the agency's possession is heightened, imperiling the delivery of services to the public
Level Requires Outside Help	If agency fails to perform annual information security assessments and other actions required by the agency's information security policies
Outside Help to Request	Department of Administration/Division of Technology
Level Requires Inform General Assembly	If agency fails to perform annual information security assessments and other actions required by the agency's information security policies
3 General Assembly Options	Allocate additional resources for information technology support and equipment

Objective 5.3.2 - Incorporate and adhere to new state cybersecurity directives as they are issued

Most Potential Negative impact on the public	Risk of hacking and phishing of sensitive/personally identifiable information in the agency's possession is heightened, imperiling the delivery of services to the public
Level Requires Outside Help	If agency fails to incorporate and adhere to new state cybersecurity directives
Outside Help to Request	Department of Administration/Division of Technology
Level Requires Inform General Assembly	If agency fails to incorporate and adhere to new state cybersecurity directives
3 General Assembly Options	Allocate additional resources for information technology support and equipment