

AGENCY NAME:	Office of the State Inspector General		
AGENCY CODE:	D250	SECTION:	94

2022
Accountability Report

SUBMISSION FORM

I have reviewed and approved the data submitted by the agency in the following templates:

- Data Template
 - Reorganization and Compliance
 - FY2022 Strategic Plan Results
 - FY2023 Strategic Plan Development
 - Legal
 - Services
 - Partnerships
 - Report or Review
 - Budget
- Discussion Template
- Organizational Template

I have reviewed and approved the financial report summarizing the agency’s budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR <i>(SIGN AND DATE):</i> <i>(TYPE/PRINT NAME):</i>	SIGNATURE ON FILE	Signature Received: 8/1/2022 12:39

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

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AGENCY’S DISCUSSION AND ANALYSIS

During Fiscal Year (FY) 2021-22, the Office of the State Inspector General (SIG) was staffed with an Inspector General, one Deputy Inspector General, three senior auditors, two investigators, and one administrative coordinator. Each auditor and investigator have extensive auditing and investigative experience, including four with prior law enforcement experience.

The SIG emphasizes the professional development and continuing education (CPE) of its staff in the specialized areas of certified fraud examiner (CFE), certified inspector general (CIG), certified inspector general investigator (CIGI), certified public manager (CPM), and certified government finance officer (CGFO). The SIG’s emphasis in providing opportunities for its staff to maintain these specialized skills ensures the SIG deploys highly trained auditors and investigators with the broadest perspective in its investigations, reviews, and assessments.

The annual CPE requirement for the CFE certification is 20 credit hours, with at least ten hours in fraud examinations and two hours in ethics. The biennial CPE requirement for the CIG and CIGI certification is 40 credit hours. The SIG staff participated in CFE training opportunities offered by the Association of Certified Fraud Examiners, and supervisory training through the SC Department of Administration. The SIG collaborates with the Legislative Audit Council to receive audit training for all new SIG staff.

Looking forward, the SIG staffing level will increase by 6.5 full-time equivalent (FTE) positions. This increase is a result of the passage of the 2022-23 budget and the SIG’s expanded authority of S. 202 (Act. No. 223 of 2022) that amended the South Carolina Code of Laws adding §1-6-35.

SIG Investigative Activities

The SIG “is responsible for investigating and addressing allegations of fraud, waste, abuse, mismanagement, misconduct, violations of state or federal law, and wrongdoing in agencies” per South Carolina Code of Laws §1-6-20 (B), and as it relates to the South Carolina Opioid Recovery Fund (ORF), effective 5/23/22, per South Carolina Code of Laws §11-58-30 (F).

Effective 6/17/22, Governor McMaster signed into law S. 202 (Act No. 223 of 2022) that expanded the SIG’s investigative authority to investigate public schools/school districts, public charter schools and authorizers, and voluntary associations that establish and enforces bylaws and rules for interscholastic sports competitions for public secondary schools. This new authority is limited in that the SIG may only investigate these entities when the Governor, State Superintendent of Education, or the majority of the legislative delegation makes a written request to the SIG where the school district resides. On 6/23/22, following a written request from Governor McMaster, the SIG initiated an investigation into Richland School District Two and the Board of Trustees.

The SIG initiated five high impact/time-sensitive investigations requested by the General Assembly, the Governor’s Office and a statewide elected official, six proactive risk assessments of waste and mismanagement, and nine investigations of serious misconduct by state employees. The SIG also conducted five voluntary program reviews for four EB agencies to improve program efficiency and effectiveness for these agencies.

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The SIG utilized its forensic accounting and financial investigative skills in nine investigations, and disseminated six anti-fraud lessons learned and alerts. Additionally, the SIG provided procurement training to one EB agency, and four presentations to the public on financial oversight, managing fraud risk to include the SC Charter Alliance Conference, Board of Directors training for Gray Collegiate Academy, a presentation on white-collar crime investigations, and participation in the Association of Inspector General’s (AIG) Mentor Program.

Reviews (5) of High Impact/Time-Sensitive Issues in State Government

- SIG conducted a limited [Review of the Use of Rural Teacher Recruiting Incentive](#), at the request of a member of the General Assembly, to assess mismanagement of state funds by the Clarendon School District Two for teacher recruitment under an agreement with the Center for Educator Recruitment, Retention, and Advancement (CERRA) for the Rural Teacher Recruiting Incentive (RRI) Program.
- SIG [Review of the Use of State Appropriations for the Parent - School Partnership Program by the South Carolina Autism Society \(SCAS\)](#), at the request of the State Senate Education Committee, evaluated the use of state funds appropriated for the Parent-School Partnership (PSP) program, and the shortfall of funds required to provide PSP services. In addition, the SIG assessed discrepancies identified in Internal Revenue Service filings of SCAS related to lobbying expenditures.
- SIG Review of Nepotism by a Senior Staff of the SC Department of Juvenile Justice (SCDJJ), requested by the Office of the Governor, assessed whether the hiring of an employee violated the State Ethics Act or SCDJJ Nepotism Policy and/or used the employee’s official office to obtain an economic interest in the appointment of that employee.
- The SIG conducted a limited review of the State Board of Education (SBE) disciplinary actions for years 2017 through 2021, at the request of a member of the General Assembly, in response to an allegation of disparity treatment by the SBE in disciplinary matters involving administrators and teachers.
- The SIG conducted a limited review of the SC Foster Care Review Board, requested by the Office of the Governor.

Proactive Risk Assessments (6) of Waste and Mismanagement

The SIG is most effective in the findings and recommendations issued through its program reviews and investigations. The SIG focused on providing value-added in its recommendations as an independent reviewer of executive branch agencies and programs to improve operations and efficiencies. During FY 2021-22, the SIG issued 65 recommendations. The agencies implemented 100% of the recommendations that resulted in a combined recovery and waste prevented of \$472,503 in South Carolina tax dollars.

The SIG conducted six waste/mismanagement and risk assessments. Three of the five high impact/time sensitive reviews previously listed were initiated as risk assessments for waste and mismanagement of state resources. These three risk assessments included the [Review of the Use of State Appropriations for the Parent - School Partnership Program by the SCAS](#); the [Review of the Use of Rural Teacher Recruiting Incentive](#); and Review of the SBE Disciplinary Actions.

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The remaining three risk assessments included the [Review of the Greenwood County and Abbeville County First Steps Partnerships; a Supplemental Review of the Greenwood County and Abbeville County First Steps Partnerships](#); and the [Review of SC Department of Transportation Colleton County Unit – Mismanagement and Waste](#).

Serious Misconduct Investigations (9) Regarding Executive Branch Employees

By policy, the SIG does not publicly release serious misconduct investigations. In matters determined to be criminal in nature, the SIG must refer these matters to law enforcement for further investigation pursuant to SC Code of Laws, §1-6-40 (B). However, for SIG accountability purposes and oversight, the following summaries of misconduct investigations are presented in a non-attributable format:

- An agency official was alleged to have engaged in fraudulent activity at the agency that involved a kickback scheme with a vendor and violated the procurement code. The SIG determined the allegation was unsubstantiated. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.
- An agency’s subcontractor was alleged to have engaged in unprofessional conduct and violated the agency’s policies. The SIG confirmed the subcontractor violated the agency’s policies, and provided the results to executive management for appropriate action and recommended remedial training to address the conduct issues.
- An agency official was alleged to have acted in an unprofessional manner. The SIG confirmed the employee displayed threatening and unprofessional conduct, and provided the results to executive management for appropriate action.
- An agency’s officials were alleged to have violated policies and procedures of the agency in the awarding of degrees, as well as an external entity’s donations influenced the awards. The SIG determined the allegations were unsubstantiated. The SIG identified procedural concerns and recommendations were provided to executive management for appropriate action.
- An agency’s officials were alleged to have engaged in contract fraud, and violated the state procurement code. The SIG determined the allegations were unsubstantiated.
- An agency official was alleged to have used their official office to influence the appointment of a relative to a Board, and obtain a financial benefit through a potential related-party contract in violation of the State Ethics Act and the agency’s policies. The SIG determined the allegations were unsubstantiated.
- An agency official was alleged to have violated agency policies for documenting time and attendance (T&A) records and reporting of violations of an employee. The official also was alleged to have rescinded the employee’s general salary increase. The SIG confirmed the official violated agency policies and provided the results to executive management for appropriate action. The SIG determined the allegation that the agency official rescinded the employee’s general salary increase was unfounded.
- An agency official was alleged to have engaged in fraudulent activity at the agency and violated agency standards. The SIG determined the allegation was unsubstantiated.
- An agency official was alleged to have engaged in unprofessional conduct and violated agency policies. The SIG identified procedural concerns and recommendations were provided to executive management for appropriate action.

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Voluntary Program Reviews (5) Requested by Agency Heads

The SIG initiated five voluntary program reviews at the request EB agencies. The SIG promoted this service to EB agencies to assist in improving EB operations and processes. In three of the program reviews, the SIG determined that each agency executed its program management effectively, though not efficiently. The SIG issued 25 recommendations to the agency heads to improve program efficiencies and management processes, and to incorporate appropriate systems, personnel and training. For the two remaining reviews, management changes during the course of the review rendered the analysis inapplicable and resulted in no report or recommendations issued.

Lessons Learned (6) and Alerts Disseminated to EB Agencies

The SIG issued its FY 2021-22 fraud report titled, [Annual Report of Fraud Conducted by Executive Branch State Employees](#). The SIG received four notifications from three EB agencies of potential fraud involving five employees, with an estimated loss of \$31,860. The SIG disseminated six “Lessons Learned” and alerts to all 106 EB agency heads, which included fraud detection and prevention tips, fraud risks, and delinquent accounts receivables identified in the [2021 Debt Collection Summary Report](#), as well as occupational fraud schemes in government organizations identified in the Association of Certified Fraud Examiners (ACFE) [2022 Report to the Nations](#) and the [ACFE 2022 Anti-Fraud Benchmarking Report](#).

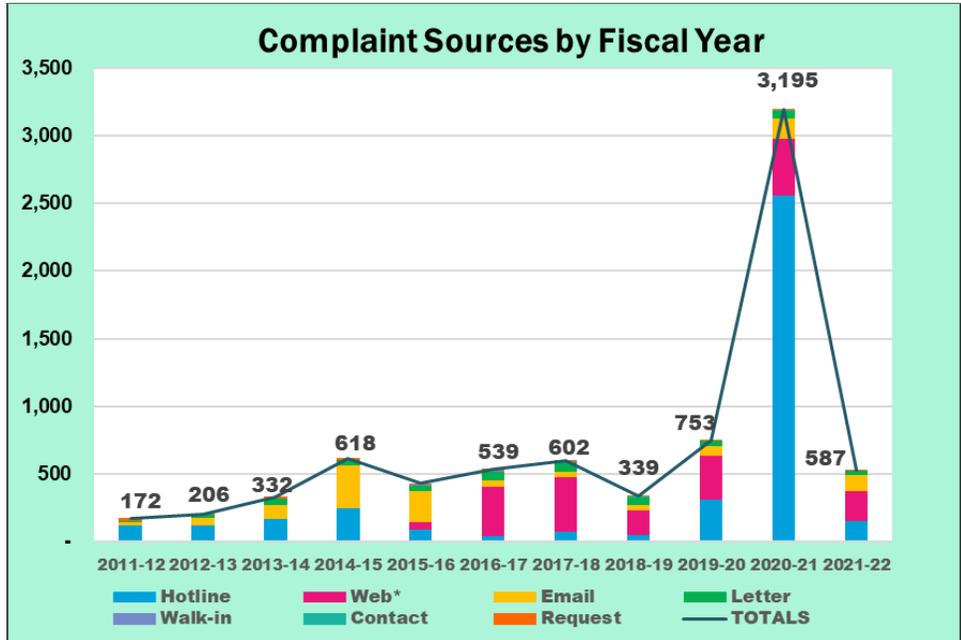
SIG “Hotline” Operation and Fraud Complaint Program

The SIG operated a toll-free “hotline” for the public to report fraud in state government. In addition to receiving complaints through the SIG’s Fraud Hotline and the traditional method of in-person or direct correspondence with the SIG, the SIG also utilized a web-based reporting system that provided the public and state employees the ability to report fraud in a confidential manner directly to the SIG.

During FY 2021-22, the SIG addressed 587 complaints. The SIG’s average turnaround for complaint processing (download-assessment-action) was ten calendar days for FY 2021-22. The SIG received an additional 3,051 “hotline” calls that were non-jurisdictional complaints or misdirected calls, which the SIG referred to the applicable agency or entity. Previously in FY 2020-21, the SIG experienced an explosion in complaints submitted through its fraud complaint program following the Governor’s declaration of a COVID-19 State of Emergency (a 324% increase over FY 2019-20). For FY 2021-22, the SIG complaint volume returned to normal levels.

The tracking of complaints acts as a barometer of the SIG’s communication efforts with the public and executive branch employees, and gauges the SIG’s triage of complaints more effectively. *(See chart below)*

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SIG Annual Performance Measures

Below are the quantitative metrics developed specifically in the SIG’s strategic plan to provide outcome indicators that address the stated objectives for FY 2021-22 and internal agency metrics.

Performance Measures	Strategic Plan / Internal Metric	FY 2021-22 Actual	FY 2021-22 Target	FY 2020-21 Actual
Forensic accounting investigations	Strategic	9	6	13
Waste and mismanagement investigations †	Internal	6	6 †	11 †
Misconduct investigations	Strategic	9	6	10
Voluntary Program Reviews	Strategic	5	4	5
Economic recoveries (incl. waste prevented, based upon SIG findings & recommendations)*	Strategic	\$472,503	\$0*	\$586,049
SIG recommendations	Strategic / Internal	65	20	25
SIG recommendations accepted / implemented by Agency as a percentage (%)	Strategic / Internal	100%	95%	100%
SIG referrals to law enforcement, SC Department of Revenue, State Ethics Commission, or State Auditor*	Internal	12	0*	10
SIG Alerts / “Lessons Learned”	Strategic	6	6	6
Complaints received	Strategic	587	400	3,195+
Complaint triage – process, triage, action	Strategic / Internal	10 calendar days	25 calendar days	8 calendar days
Investigative completion time	Strategic / Internal	57 business days	80 business days	64 business days

(*) The target values are set at zero to keep investigative efforts focused on the inefficiencies under review that result in findings and recommendations that may or may not result in a referral to law enforcement or a recapture of funds.

(†) New measure in strategic plan for FY 2021-22.

(+) Total complaints comprised of 527 Hotline calls, 415 SCDEW UI fraud referrals, and 2,253 SCDEW UI claim complaints.

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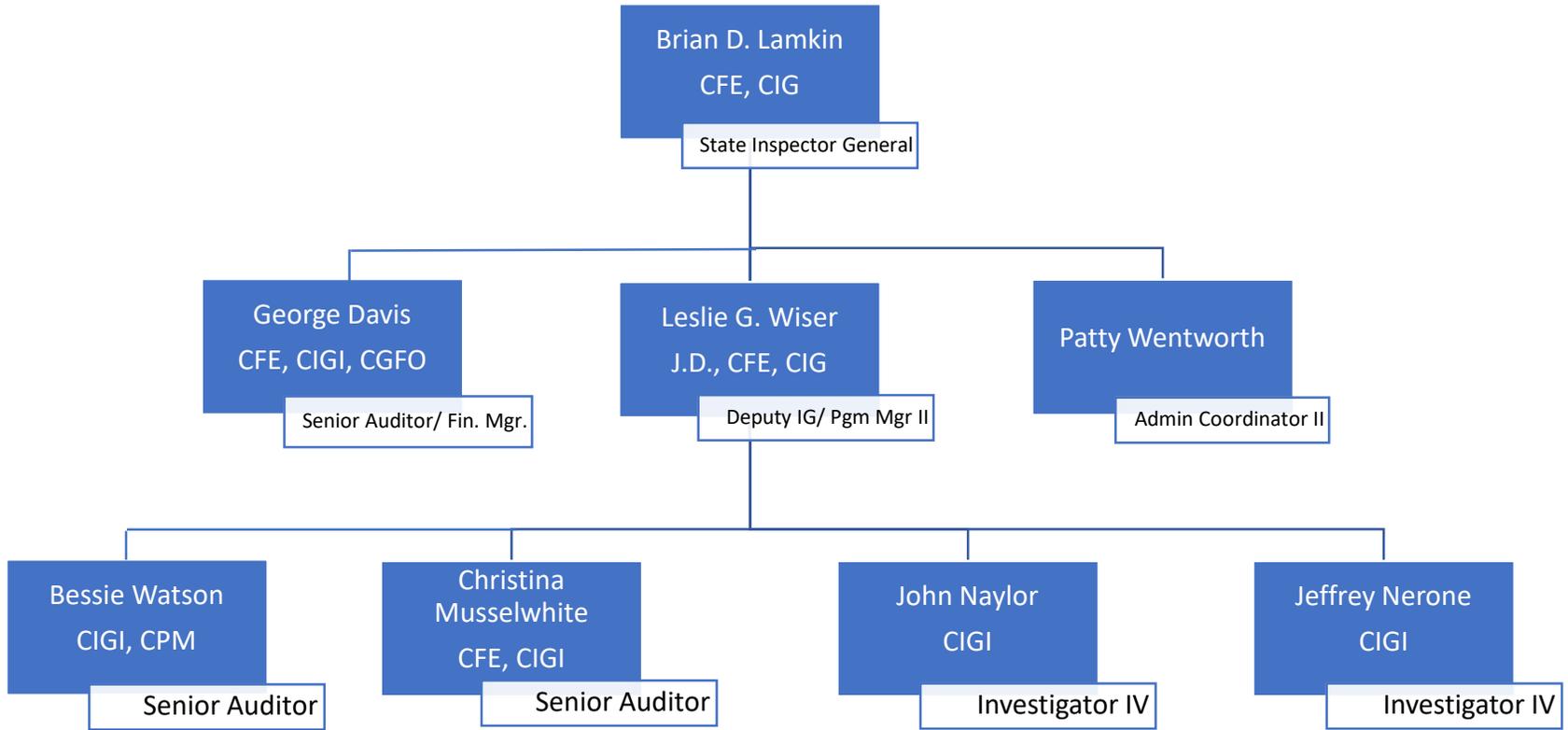
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FY2022

Reorganization and Compliance

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Brian	Lamkin	Inspector General	brianlamkin@oig.sc.gov	803-896-1287

Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
George	Davis	Auditor	georgedavis@oig.sc.gov	803-896-4701

Agency Mission

Adopted in:

2012

The South Carolina Office of the Inspector General's (SIG) statutory mission is to investigate and address allegations of "fraud, waste, abuse, mismanagement, misconduct, and wrongdoing" within the Executive Branch consisting of 106 separate agencies, commissions, boards, and public universities; annual expenditures exceeding \$27 billion; and 60,000 employees. John Ward, the father of the first state Inspector General's (IG) office (Massachusetts – 1981), best described the general mission and concept of the IG as "...any institution, corporation, university, let alone the institution of government, must build into itself a mechanism for self-criticism and self-correction." He further identified the IG's role as "that vast middle ground between the ability to review all state transactions to a limited degree without the power to investigate [i.e., the Auditor], and the power to investigate allegations of fraud on a case-by-case basis [i.e., the Attorney General]." The SIG approaches this broad mission by two strategic objectives: 1) maintain a high integrity workforce; and 2) increase the cost/effectiveness of Executive Branch operations. The SIG operationalizes these strategic objectives by selecting fraud, misconduct, and waste investigations with the broadest impact, based on: 1) the significance of the impact to the public's confidence in the integrity or effectiveness of State government, and/or disruption to agency operations; 2) the broadest impact (statewide) considering probable individual case outcomes in terms of effectiveness, waste prevented or seriousness of allegation; 3) proactive risk assessments of waste among Executive Branch agencies; and 4) lessons learned to identify root causes of problems or deficiencies in order to drive positive change within an agency, preferably on a statewide basis.

Agency Vision

Adopted in:

2012

The SIG utilizes its statutory authorities, capabilities, and proactive posture to: 1) provide the State with a unique investigative/audit asset to objectively and independently address integrity or ineffectiveness issues impacting the public's confidence in State government and disruption to an agency fulfilling its mission; 2) demonstrate a willingness to engage integrity and ineffectiveness issues as a deterrence for misconduct and mismanagement among Executive Branch employees and leaders; as well as providing an effective tool to address issues previously unaddressed by affixing accountability with recommendations to drive positive change; and 3) steer the Executive Branch management culture towards an environment of continuous improvement using the simple benchmark of taxpayer value, and challenge State government's greatest risk of complacency, which can easily seep into a governmental environment.

Recommendations for reorganization requiring legislative change:

None

Agency intentions for other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in the succeeding fiscal year:

The Office of the State Inspector General (SIG) received an additional 6.5 full-time equivalent (FTE) classified positions for FY2022-23 to support the expanded investigative authority of public schools and school districts, public charter school districts and authorizers, and voluntary associations that establish and enforce bylaws and rules for interscholastic sports competitions for public secondary schools. This expanded authority is found in Act. No. 223 of 2022 and amended the Inspector General statutes in the SC Code of Laws by adding Section 1-6-35. As a result of the FTE enhancement, the SIG will build two investigative teams of senior auditors and investigators to address this new investigative authority.

Significant events related to the agency that occurred in FY2022

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
On 5/23/22, the Office of the State Inspector General received authority to investigate the South Carolina Opioid Recovery Fund that was signed into law by Governor McMaster. This authority is found in the SC Code of Laws, Section 11-58-30(F)	May	June	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff.	None

On 6/17/22, the Office of the State Inspector General received authority to investigate public schools/school districts, public charter school districts/authorizers, and voluntary associations that establish and enforce bylaws and rules for interscholastic sports competitions for public secondary schools. This authority is found in Act. No. 223 of 2022 and SC Code of Laws, Section 1-6-35.	June	June	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	Expanded staffing by 6.5 FTEs.
Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? (See also S.C. Code Ann. § 60-2-20).				Yes
Reason agency is out of compliance: (if applicable)				
Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 20-1-10 through 20-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).				Yes
Does the law allow the agency to promulgate regulations?				No
Law number(s) which gives the agency the authority to promulgate regulations:				
Has the agency promulgated any regulations?				No
Is the agency in compliance with S.C. Code Ann. § 1-23-120 (J), which requires an agency to conduct a formal review of its regulations every five years?				Yes
(End of Reorganization and Compliance Section)				

FY2022

Strategic Plan Results

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

- Goal 1 Identify incidents of fraud conducted by Executive Branch employees
- Goal 2 Enhance Integrity in the Executive Branch
- Goal 3 Reduce waste in Executive Branch operations
- Goal 4 Involve Executive Branch employees and the public to identify significant waste in government

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number	Responsible	Notes
1.1 Investigate incidents of Executive Branch employee fraud reported by agency heads and the public utilizing the forensic accounting & certified fraud examiner															
											State Objective: Maintaining Safety, Integrity and Security				
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff	13	6	9	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of investigations	SIG Case Tracking	SIG investigative files	Use of accounting and financial analysis in complex investigations.	Executive Branch Agencies	0105.010000.000		Surpassed the targeted performance measure
1.2 Provide "lessons learned" and alerts to agency heads for dissemination to Executive Branch employees for fraud awareness & training															
											State Objective: Maintaining Safety, Integrity and Security				
1.2.1	Dissemination of SIG "lessons learned" and alerts to Executive Branch agency heads.	6	6	6	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of publications	SIG Case Tracking	SIG website	Notification to agency heads on fraud trends and anti-fraud measures	Executive Branch Agencies	0105.010000.000		Met the targeted performance measure
2.1 Investigate incidents of allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and executives															
											State Objective: Maintaining Safety, Integrity and Security				
2.1.1	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	10	6	9	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of investigations	SIG Case Tracking	SIG investigative files	Identify trends and deficiencies within an agency's operations.	Executive Branch Agencies	0105.010000.000		Surpassed the targeted performance measure
3.1 Investigate incidents of Executive Branch waste having the broadest impact among state agencies															
											State Objective: Government and Citizens				
3.1.1	Economic recoveries (including waste prevented) based upon SIG investigative findings and recommendations.	586049	0	472503	Dollar Amount	Equal to or greater than	State Fiscal Year (July 1 - June 30).	Manual calculation of actual recoveries made by an agency following a SIG investigation; and, manual calculation of potential savings by an agency when a policy/process/procedure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.	SIG Case Tracking	SIG investigative files	Provide economic impact and recoveries of implemented policy and process changes	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		Surpassed the targeted performance measure
3.1.2	Waste and risk assessments conducted of Executive Branch agencies, programs and operations.	11	6	6	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of waste and risk assessments conducted	SIG case tracking	SIG investigative files	Provide insight on waste, mismanagement and risk in government operations and programs	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		Met the targeted performance measure
3.2 Assess and improve Executive Branch agencies' policies and processes															
											State Objective: Government and Citizens				
3.2.1	SIG recommendations issued to agencies to improve policies and processes. *(All State Inspector General recommendations are categorized as state-wide recommendations)	25	20	65	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of recommendations issued	SIG Case Tracking	SIG investigative files	Identify trends in deficiencies across statewide operations and internal controls	Executive Branch Agencies	0105.010000.000		Surpassed the targeted performance measure
3.2.2	Percentage of recommendations accepted and implemented by agencies as a result of SIG investigative findings.	100	95	100	Percent	equal to or greater than	State Fiscal Year (July 1 - June 30).	Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG Case Tracking	SIG investigative files	Measure of the value and impact of SIG recommendations to agencies	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		Surpassed the targeted performance measure
3.2.3	Voluntary Executive Branch program reviews / consulting services to improve performance	5	4	5	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of reviews	SIG Case Tracking	SIG investigative files	Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Executive Branch Agencies	0105.010000.000		Surpassed the targeted performance measure
3.3 Assess and improve SIG investigative completion times															
											State Objective: Government and Citizens				

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.3.1	90-business day time frame to complete SIG investigations	64	80	57	Count	equal to or less than	State Fiscal Year (July 1 - June 30).	Average number of business days for all SIG investigations initiated, investigated and draft report is submitted for review.	SIG Case Tracking	SIG investigative files	Ensure SIG investigations are completed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	Surpassed the targeted performance measure
3.3.2	30-calendar day time frame to process, triage, and action all complaints	8	25	10	Count	equal to or less than	State Fiscal Year (July 1 - June 30).	Average number of calendar days for all complaints received, reviewed and submitted for final action.	SIG Case Tracking	SIG case tracking spreadsheet	Ensure complaints are processed, vetted and addressed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	Surpassed the targeted performance measure
4.1	Operate a tip "hotline" and comprehensive fraud reporting program											State Objective: Government and Citizens		
4.1.1	Complaints received, reviewed, and addressed from 1-800-Hotline, website complaint form, official request from Governor's Office and General Assembly, general correspondence, and walk-in.	3195	400	587	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of complaints addressed	SIG Case Tracking	SIG case tracking spreadsheet	Track the volume of complaints to ensure SIG outreach & communication with agencies and public is effective.	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	Surpassed the targeted performance measure
4.1.2	Fraud reporting from Executive Branch agency heads, points of contact, and employees to transparently report to the public to maintain its confidence in the integrity of State government.	5	5	5	Count	equal to or greater than	State Fiscal Year (July 1 - June 30).	Number of reports	SIG Case Tracking	SIG fraud reporting spreadsheet	Identify Executive Branch employee fraud committed against a state agency	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	Met the targeted performance measure

FY2023

Strategic Plan Development

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

- Goal 1 Identify incidents of fraud conducted by Executive Branch employees
- Goal 2 Enhance Integrity in the Executive Branch
- Goal 3 Reduce waste in Executive Branch operations
- Goal 4 Involve Executive Branch employees and the public to identify significant waste in government
- Goal 5 Enhance Integrity and transparency of public education and school boards

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1 Investigate incidents of Executive Branch employee fraud reported by agency heads and the public utilizing the forensic accounting & certified										State Objective: Maintaining Safety, Integrity and Security			
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff	9	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Use of accounting and financial analysis in complex investigations.	Executive Branch Agencies	0105.010000.000	
1.2 Provide "lessons learned" and alerts to agency heads for dissemination to Executive Branch employees for fraud awareness & training										State Objective: Maintaining Safety, Integrity and Security			
1.2.1	Dissemination of SIG "lessons learned" and alerts to Executive Branch agency heads.	6	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG website	Notification to agency heads on fraud trends and anti-fraud measures	Executive Branch Agencies	0105.010000.000	
2.1 Investigate incidents of allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and executives										State Objective: Maintaining Safety, Integrity and Security			
2.1.1	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	9	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Identify trends and deficiencies within an agency's operations	Executive Branch Agencies	0105.010000.000	
2.2 Report suspected criminal activity to the appropriate state or federal law enforcement and prosecuting authority										State Objective: Maintaining Safety, Integrity and Security			
2.2.1	Provide criminal referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law enforcement of suspected criminal activity or ethics violations. (Target value set at zero) (New strategy and measure for FY2023)	12	0	Count	Equal to or greater than	State Fiscal Year	Number of referrals	SIG case tracking	SIG investigative files	Ensure investigations identify any criminal activity by executive branch employees and is referred to law enforcement as required by SC Code of Laws, 1-6-40 (B)	Executive Branch Agencies	0105.010000.000	
3.1 Investigate incidents of Executive Branch waste having the broadest impact among state agencies										State Objective: Government and Citizens			
3.1.1	Economic recoveries (including waste prevented) based upon SIG investigative findings and recommendations.	472503	0	Count	Equal to or greater than	State Fiscal Year	Manual calculation of actual recoveries made by an agency following a SIG investigation; and, manual calculation of potential savings by an agency when a policy/process/procedure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.	SIG case tracking	SIG investigative files	Provide economic impact and recoveries based on implemented policy and process changes	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	
3.1.2	Waste and risk assessments conducted of Executive Branch agencies, programs and operations.	6	6	Count	Equal to or greater than	State Fiscal Year	Number of waste and risk assessments conducted	SIG case tracking	SIG investigative files	Provide insight on waste, mismanagement and risk in government operations and programs	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	
3.2 Assess and improve Executive Branch agencies' policies and processes										State Objective: Government and Citizens			

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes	
3.2.1	SIG recommendations issued to agencies to improve policies and processes.	65	20	Count	Equal to or greater than	State Fiscal Year	Number of recommendations issued	SIG case tracking	SIG investigative files	Identify trends in deficiencies across statewide operations and internal controls	Executive Branch Agencies	0105.010000.000		
3.2.2	Percentage of recommendations accepted and implemented by agencies as a result of SIG investigative findings.	100	95	Percent	Equal to or greater than	State Fiscal Year	Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG case tracking	SIG investigative files	Measure of the value and impact of SIG recommendations to agencies	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
3.2.3	Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	5	4	Count	Equal to or greater than	State Fiscal Year	Number of reviews	SIG case tracking	SIG investigative files	Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Executive Branch Agencies	0105.010000.000		
3.3	Assess and improve SIG investigative completion times							State Objective: Government and Citizens						
3.3.1	90-business day time frame to complete SIG investigations	57	80	Count	Equal to or less than	State Fiscal Year	Average number of business days for all SIG investigations initiated, investigated and draft report is submitted for review.	SIG case tracking	SIG investigative files	Ensure SIG investigations are completed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
3.3.2	30-calendar day time frame to process, triage, and action all complaints	10	25	Count	Equal to or less than	State Fiscal Year	Average number of calendar days for all complaints received, reviewed and submitted for final action.	SIG case tracking	SIG case tracking spreadsheet	Ensure complaints are processed, vetted and addressed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
4.1	Operate a tip "hotline" and comprehensive fraud reporting program							State Objective: Government and Citizens						
4.1.1	Complaints received, reviewed, and addressed from 1-800-Hotline, website complaint form, official request from Governor's Office and General Assembly, general correspondence, and walk-in.	587	400	Count	Equal to or greater than	State Fiscal Year	Number of complaints addressed	SIG case tracking	SIG case tracking spreadsheet	Track the volume of complaints to ensure SIG outreach & communication with agencies and public is effective.	Governor, members of the General Assembly, agency heads and the public	0113.050000X000		
4.1.2	Fraud reporting from Executive Branch agency heads, points of contact, and employees to transparently report to the public to maintain its confidence in the integrity of State government.	5	5	Count	Equal to or greater than	State Fiscal Year	Number of reports	SIG Case Tracking	SIG fraud reporting spreadsheet	Identify Executive Branch employee fraud committed against a state agency	Governor, members of the General Assembly, agency heads and the public	0113.050000X000		
5.1	Investigate allegations of misconduct and/or performance in public schools and school boards							State Objective: Government and Citizens						
5.1.1	Conduct investigations of public schools/school districts, public charter schools/authorizers, public school boards and voluntary associations as requested by the Governor, State Superintendent of Education, or the majority of the legislative delegation as set forth in SC Code of Laws, Section 1-6-35. (New Goal for FY2023)	0	0	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Identify deficiencies and performance within public education	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		

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Budget Data

as submitted for the Accountability Report by:
D250 - STATE INSPECTOR GENERAL

State Funded Program No.	State Funded Program Title	Description of State Funded Program	(Actual) General	(Actual) Other	(Actual) Federal	(Actual) Total	(Projected) General2	(Projected) Other	(Projected) Federal4	(Projected) Total
0105.010000.000	Office of Inspector General	Agency expenditures for personnel costs and other expenses	715910	0	0	715910	1353242	0	0	1353242
0113.050000X000	Fraud Hotline	Telephone charges for toll-free fraud hotline	421	0	0	421	321	0	0	321
9500.050000.000	State Employer Contributions	Payroll and Benefit contributions	207879	0	0	207879	276424	0	0	276424

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Legal Data

as submitted for the Accountability Report by:
D250 - STATE INSPECTOR GENERAL

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2022
§1-6-100	State	Statute	Must maintain confidentiality of individuals reporting fraud with three exceptions: (1) individual provides written consent to release name; (2) State Inspector General makes a written determination disclosure of identity is in the public interest; or (3) the Governor authorizes the disclosure of identity in the public interest.	Requires a service	Maintain confidentiality of persons reporting fraud with three exceptions.	No Change
§1-6-20(A)	State	Statute	The State Inspector General (SIG) shall fix the salaries of all staff subject to the funds authorized in the annual general appropriation act.	Requires a service	Establish staff salaries for SIG employees.	No Change
§1-6-20(E)	State	Statute	Authority to request records, documents, reports, answers, accounts, papers and other necessary data and documentary evidence from all State agencies.	Not related to agency deliverable		No Change
§1-6-30(9)	State	Statute	Annual report to the Governor, President Pro Tempore of the Senate, and Speaker of the House of Representatives detailing the State Inspector General's activities.	Report our agency must/may provide		No Change
§1-6-40(A)	State	Statute	Mandatory reporting of misconduct to Governor and the agency head of agency employee engaged in suspected conduct (fraud, waste, abuse, mismanagement, misconduct, or wrongdoing).	Report our agency must/may provide		No Change
§1-6-40(B)	State	Statute	Mandatory reporting to law enforcement (state or federal) of a crime committed.	Report our agency must/may provide		No Change
§1-6-50(A); (B)	State	Statute	Authorities and investigative powers to administer oaths, examine witnesses under oath, issue subpoenas /subpoenas duces tecum; examine records, reports, documentation, etc., maintained by an agency. Apply to a circuit court to enforce a subpoena or testimony.	Not related to agency deliverable		No Change
§1-6-50(C)	State	Statute	Authority to determine if an investigation requires the issuance of a report. The State Inspector General may give an agency advice or recommendations that remain confidential and are not issued as a report.	Requires a service	Provide advice or recommendations to an agency that remain confidential and are not issued as a report.	No Change
§1-6-50(D)	State	Statute	Authority to file a civil action to recover funds misappropriated, diverted, missing, or unlawfully gained if the State Attorney General chooses not to pursue a civil action.	Requires a service	File a civil action to recover funds.	No Change
§1-6-60	State	Statute	Authority to file a complaint with the State Ethics Commission and represent the State in any proceeding before the Ethics Commission.	Requires a service	Authority to file a complaint with the State Ethics Commission and represent the State before the Ethics Commission.	No Change
§1-6-70(B)	State	Statute	Must certify a report to the State Attorney General upon finding evidence of misfeasance, malfeasance, nonfeasance, misappropriation, fraud or other misconduct resulting in a financial loss to the State.	Report our agency must/may provide		No Change
§1-6-70(D)	State	Statute	Authority to institute forfeiture proceedings to recover property derived from or realized through unlawful gain of state funds unless a prosecutor has already instituted forfeiture proceedings.	Requires a service	Authority to institute forfeiture proceedings to recover ill-gotten gains from unlawful use of state funds.	No Change
§1-6-80	State	Statute	Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony evidence of criminal activity when it is discovered.	Report our agency must/may provide		No Change
§1-6-90	State	Statute	Must establish a toll-free public telephone number ("hotline") for the public to report fraud, waste, abuse, mismanagement, misconduct, and violations of state or federal law and wrongdoing at an agency.	Requires a service	Establish a toll-free "hotline" for the public to report fraud and wrongdoing at a state agency.	No Change
Proviso 117.33	State	FY 2019-20 Proviso	Annual outstanding debt reported to the State Inspector General by agencies; no action required other than analytical review and ensure accuracy of data aggregated by the Department of Administration. (Recurring Proviso)	Requires a manner of delivery		No Change
Proviso 94.1	State	FY 2019-20 Proviso	Mandatory report to the General Assembly regarding case referrals from State Auditor. (Recurring proviso)	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2022
§1-6-35	State	Statute	Amended the SC Code of Laws by adding §1-6-35 to provide authority the circumstances whereby the State Inspector General may investigate certain schools; and amended section 1-6-10 relating to definitions of 'Agency' to include public schools, public school districts, public charter schools, public charter school authorizers, and any voluntary association that establishes and enforces bylaws or rules for interscholastic sports competition for public secondary schools.	Requires a service	New statute signed into law (Act. No. 223) on 6/17/22 with an immediate effective date.	Added
§11-58-30 (F)	State	Statute	Authority to investigate allegations of fraud, waste, abuse, mismanagement, misconduct, violations of state or federal law relating to the South Carolina Opioid Recovery Fund.	Requires a service	New statute signed into law (Act. No. 222) on 5/23/22 with an immediate effective date.	Added

FY2022

Services Data

as submitted for the 2022 Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2022	Summary of changes to services
Establish staff salaries for State Inspector General employees - Deputy Inspector General, Investigator IV, Auditor IV, and Admin Coordinator II salaries.	State Inspector General employees	List of State Inspector General Staff	none	State Inspector General Human Resources	Responsible for payment of salaries to State Inspector General employees.	Unable to hire State Inspector General staff.	No Change	
Annual report to the Governor - Annual summary report of State Inspector General investigative activity	Governor of South Carolina	Governor of South Carolina	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Annual report to the President Pro Tempore of the Senate, and Speaker of the House of Representatives - Annual summary report of State Inspector General investigative activity	President Pro Tempore of the Senate and Speaker of the House of Representatives for South Carolina	Legislative leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to the General Assembly - Mandatory report to the General Assembly regarding case referrals from State Auditor. (Recurring proviso)	Governor of South Carolina; President Pro Tempore of the Senate and Speaker of the House of Representatives for South Carolina	Governor and Legislative leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report of agency employee engaged in suspected misconduct (fraud, waste, abuse, mismanagement, misconduct, or wrongdoing) to Governor and the agency head	Governor of South Carolina and the affected agency head(s) within the Executive Branch of state government	List of Executive Branch leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to law enforcement - Criminal referral to state or federal law enforcement when criminal activity is identified.	South Carolina law enforcement agencies (LEAs)	List of LEAs	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to State Attorney General resulting in financial loss to the State - Must certify a report to the State Attorney General upon finding evidence of misfeasance, malfeasance, nonfeasance, misappropriation, fraud or other misconduct resulting in a financial loss to the State.	SC Office of the Attorney General (AG)	AG	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report of documentary and testimonial evidence - Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony evidence of criminal activity when it is discovered.	SC Office of the Attorney General or the appropriate prosecuting attorney (state or federal)	List of Prosecutors	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Authority to provide consulting services to Executive Branch agencies - Provide advice or recommendations to an agency that remain confidential and are not issued as a report.	All Executive Branch (EB) agencies and public colleges and universities in SC	List of EB agencies	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Inability of the requesting agency to obtain an independent review of its programs for improvement.	No Change	
Authority to file civil recovery on behalf of the State - File a civil action to recover funds if Attorney General chooses not to pursue civil action	State of South Carolina	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	No direct impact; the State Inspector General's authority is not a mandatory action required by state statute	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2022	Summary of changes to services
Authority to file an Ethics Complaint on behalf of the State - Refer or file an ethics complaint with the State Ethics Commission on behalf of the State	State of South Carolina	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Authority to institute forfeiture proceedings - Forfeiture proceedings to recover ill-gotten gains from unlawful use of state funds unless prosecutor has already initiated proceedings.	State of South Carolina	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	No direct impact; the State Inspector General's authority is not a mandatory action required by state statute.	No Change	
Maintain a toll-free "hotline" for the public to report fraud and wrongdoing at a state agency - Must establish a toll-free public telephone number ("hotline") for the public to report fraud, waste, abuse, mismanagement, misconduct, and violations of state or federal law and wrongdoing at an agency.	General public	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Provide confidentiality of persons reporting fraud - Must maintain confidentiality of individuals reporting fraud with three exceptions: (1) individual provides written consent to release name; (2) State Inspector General makes a written determination disclosure of identity is in the public interest; or (3) the Governor authorizes the disclosure of identity in the public interest.	General public who report fraud to the State Inspector General	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Analysis of Executive Branch agencies' debt reports - Annual outstanding debt reported to State Inspector General by agencies; no action required other than analytical review and ensure accuracy of data aggregated by the Department of Administration. (Recurring Proviso)	SC Office of the Governor; SC Senate Finance Committee chair; SC House Ways & Means Committee chair	Governor and Legislative leaders	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Impedes the understanding of outstanding debt within the Executive Branch during the annual budget formulation process.	No Change	
Authority to investigate public schools and school districts; public charter schools and authorizers; any voluntary association that establishes or enforces bylaws or rules of interscholastic sports competition for public secondary schools	Governor of South Carolina; State Superintendent of Education; Legislative Delegation	Public; individual public school districts	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	Add	New law (Act. No. 223 of 2022) enacted with immediate effect, 6/17/22
Authority to investigate the South Carolina Opioid Recovery Fund	State of South Carolina	Governor and Legislative leaders	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	Add	New law (Act. No. 222 of 2022) enacted with immediate effect, 5/23/22.

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Partnerships Data

as submitted for the 2022 Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	106 Executive Branch agencies, commissions, and public universities	Facilitate communication among all Executive Branch (EB) agencies to identify fraud and provide guidance to improve EB operations.	No Change
Professional Association	Association of Certified Fraud Examiners	Professional certification and training opportunities for State Inspector General staff, and key partner in anti-fraud matters.	No Change
Professional Association	Association of Inspectors General	Professional certification and training opportunities for State Inspector General (SIG) staff, and key partner in SIG matters.	No Change
State Government	Comptroller General's Office	Exchange information on potential issues in Executive Branch agencies and coordinate reviews as needed.	No Change
State Government	Governor's Office	Exchange information on potential Executive Branch (EB) issues with opportunities to improve & facilitate oversight of EB agencies.	No Change
State Government	Legislative Audit Council	Exchange information on potential issues in Executive Branch agencies and coordinate reviews as needed.	No Change
State Government	SC Attorney General's Office	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions; obtain legal guidance and opinions as needed.	No Change
State Government	Senate & House Oversight Committees	Exchange information on potential Executive Branch (EB) issues with opportunities to improve & facilitate oversight of EB agencies.	No Change
State Government	Senate Finance & House Ways and Means	Exchange information on potential Executive Branch (EB) issues with opportunities to improve & facilitate oversight of EB agencies.	No Change
State Government	State Auditor's Office	Exchange information on potential issues in Executive Branch agencies and coordinate reviews as needed.	No Change
State Government	State Ethics Commission	Exchange information on potential misconduct and ethics issues identified in the course of State Inspector General investigations.	No Change
State Government	State Law Enforcement Division	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	No Change
Professional Association	South Carolina School Boards Association	Exchange information on issues identified in the course of State Inspector General investigations.	Add
State Government	State Superintendent of Education	Exchange information on issues identified in the course of State Inspector General investigations.	Add

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Reports Data

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Agency Accountability Report	§1-1-810	The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	July-21	Annually	Governor or Lt. Governor and Legislative entity or entities	Provided to LSA for posting online	www.oig.sc.gov/reports	No Change	
Annual Report of Fraud Conducted by Executive Branch State Employees	§1-6-10	Annual compilation of fraud and misconduct reports by Executive Branch employees.	June-22	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	
Annual Report of Fraud Referrals to the State Inspector General from the State Auditor	Proviso 94.1	Annual report to the Governor and the Chairs of the Senate Finance and House Ways & Means committees on fraud referrals received from the State Auditor's Office and the investigation or disposition of these referrals by the State Inspector General.	June-22	Annually	Legislative entity or entities	Hard copy available upon request	State Inspector General (803) 896-4729	No Change	
Annual Report of State Inspector General Activities	§1-6-30	Summary of investigations and program reviews conducted of Executive Branch agencies annually. Required reporting to the Governor, Senate President Pro Tempore, and Speaker of the House of Representatives.	June-22	Annually	Legislative entity or entities	Hard copy available upon request	State Inspector General (803) 896-4729	No Change	
Debt Collection Report	Proviso 117.33	Each Executive Branch agency is required to submit a debt collection report of delinquent A/R's (over 60 days) to the Senate Finance, House Ways & Means, and the State Inspector General. (Compiled and analyzed by the State Inspector General)	May-22	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	The Debt Collection Report captured by the most recent calendar year instead of fiscal year. This report is sets for calendar year 2021.
South Carolina Office of the State Inspector General - State Auditor's Report	§11-7-20	Agreed - Upon Procedures audit of: cash disbursements/non-payroll expenditures; payroll; journal entries; reporting packages; governance, risk and compliance SCEIS module; and Appropriation Act. One finding: Master Reporting Checklist two business days late.		Annually	South Carolina state agency or agencies	Available on agency's website	State Inspector General (803) 896-4729	No Change	The most current audit conducted by the Office of the State Auditor (OSA) is for FY2019-20. The OSA has not conducted an audit for FY2020-21 and FY2021-22.

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Annual Report of State Inspector General investigations of public school districts, public charter schools and voluntary associations for interscholastic sports competition for public secondary schools	§1-6-35 (D)	By December 31st of each year, the Inspector General shall submit a report to the General Assembly the number of requests for investigations received, the number of investigations requested by each individual or entity making the request, and the status of those requests.		Annually	Legislative entity or entities	Available on agency's website	State Inspector General (803) 896-4729	Add	This is a new requirement (eff. 6/17/22) under Act. No. 223 of 2022. The report is for each calendar year beginning with calendar year 2022 for submission by December 31st of each year. Additional recipients of the investigative report is set forth in SC Code of Laws, Section 1-6-35 (C).