

**State Fiscal Accountability Authority  
State Auditor**

**Fiscal Year 2019-20**

**Budget Briefings**

**Ways and Means**

**January 22, 2019**

# **SFAA – State Auditor**

## **Key Officials**

*Organizational Chart*

## **Agency Overview**

## **Accountability Report Summary**

*Accountability Report Fiscal Year 2018*

## **Budget Request Summary**

*Budget Request Fiscal Year 2019-20*

## **Proviso Request/Changes**

## **Carry Forward**

## **FTE's**

# **SFAA – State Auditor**

## Key Officials

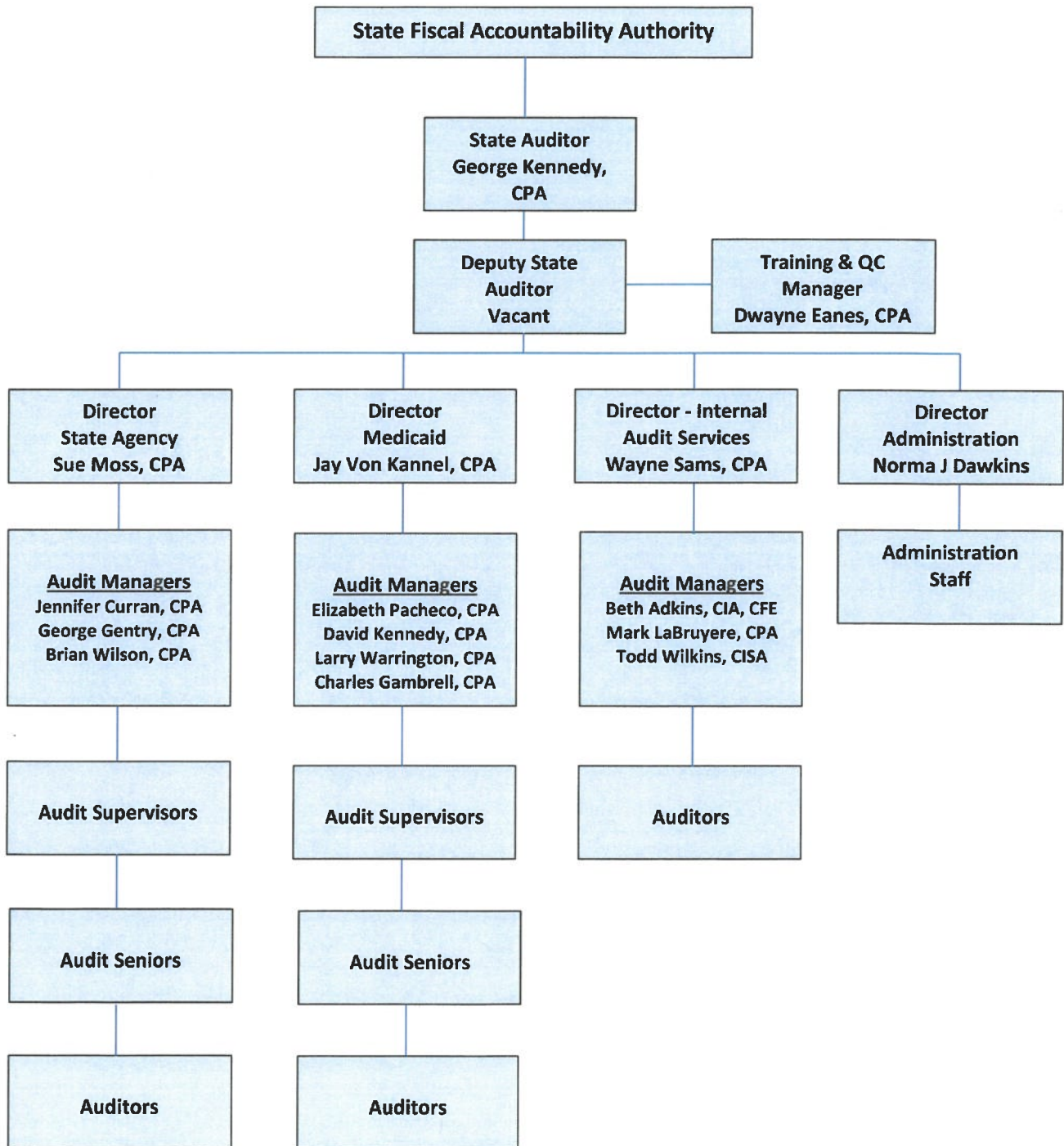
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***State Auditor***

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***Director of Internal Audit Services***



## Office of the State Auditor

**Mission.** To promote trust and confidence in South Carolina state government.

**Purpose, Organization and Major Responsibilities.** The Office of the State Auditor (OSA) serves as the independent audit function for the State of South Carolina. The OSA is organized into three service delivery divisions, State Agency, Medicaid and Internal Audit Services, supported by an Administration division.

**State Agency Division.** Composed of approximately 28 audit professionals, this division has 4 core responsibilities:

1. Annual audit of the State's Comprehensive Annual Financial Report (CAFR) as prepared by the Office of the Comptroller General.
2. Annual audit of the Schedule of Expenditures of Federal Awards (Single Audit).
3. Attestation engagements of each state agency not separately audited, which are focused on internal controls.
4. Attestation engagements of county and municipal treasurers, county clerks of court, magistrates, and municipal courts to ensure that the imposition, collection and remittance of court fines, fees and assessments are in accordance with applicable state laws.

**Medicaid Division.** Composed of approximately 19 audit professionals, this division performs attestation engagements of financial and statistical reports filed by providers of Medicaid services, primarily nursing facilities. These engagements, performed under contract with the South Carolina Department of Health and Human Services (DHHS), determine if the reimbursement rate based on costs claimed for reimbursement by the provider are free from material misstatements based on South Carolina's State Plan for Medical Assistance, the applicable contract between DHHS and the Medicaid provider and all applicable state and federal laws and regulations. The contract agreement with DHHS requires that an engagement be performed on each provider facility at least once every 4 cost reporting periods.

**Internal Audit Services Division.** Composed of approximately 7 audit professionals, this division focuses on providing services to the SC Department of Transportation (DOT) and performs independent and objective assurance and consulting activities designed to add value or improve DOT's operations. The division assists in accomplishing strategic objectives and mission by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

**Administration Division.** Composed of 6 administrative professionals who provide accounting, budgeting, human resource, purchasing, technology, word processing and other administrative support for the agency.

**2020 Budget Request.** The OSA asks that funding be maintained at the 2019 level. We request an increase in Other Funds authority for expected Medicaid and Court Audits expenses.

# **SFAA – State Auditor**

## **FY18 Accountability Summary**

### **The following accomplishments relate to the agency's core mission:**

- The audit of the CAFR for fiscal year June 30, 2017, performed jointly with CliftonLarsonAllen, LLP (CLA), a national public accounting firm, was completed November 17, 2017, the date mutually agreed to with the Office of the Comptroller General. The total cost for CLA's services was \$341,000, which was reimbursed by state agencies.
- The audit of the State's schedule of expenditures of federal awards (single audit), also performed jointly with CLA, was issued March 22, 2018. Covering compliance with laws and regulations for nearly \$8.2 billion in federal award expenditures, the single audit engagement required nearly 10,000 hours to complete in addition to the assistance provided by various state agencies. Total cost for CLA's services was \$624,000, which was reimbursed by state agencies.
- Completion of 81 agreed-upon procedures engagements for state agencies covering fiscal years 2016 and 2017.
- Completion of 50 agreed-upon procedures engagements covering 25 healthcare providers receiving Medicaid reimbursement. Medicaid receivables of \$11.9 million were established based on these engagement findings.
- Through contract with three certified public accounting firms, completion of 21 agreed-upon procedures engagements of county and municipal courts.
- Substantial progress in or completion of projects related to DOT, including assisting management in implementation of Enterprise Risk Management and other initiatives designed to strengthen controls.

### **Other significant accomplishments:**

- Realized efficiency gains from technology implementation and process improvements, particularly in the State Agency Division. The efficiencies have allowed us to perform more work in house and reduce our use of contract CPA firms.
- Conducted face-to-face planning meetings with agency leadership when planning agency engagements to better understand the agency's mission and operations and to seek input in how we can add value.
- Added talent to the internal audit services team to better serve SCDOT. New hires include a Six Sigma specialist focused on streamlining complex processes and an information technology auditor.

- Redesigned the performance management system (EPMS) to emphasize real-time and development-focused feedback. The system includes formalized coaching and regular check-ins, a universal review date and consensus sessions with leadership designed to result in clearer and more consistent feedback from planning stage to final stage EPMS.
- Introduced “everyday flexibility”, allowing team members to work the hours the work requires and take time off as needed. Work schedule rules, previously used to provide flexibility, are no longer applicable for exempt employees.
- Revised policy to allow team members to work from home or other approved locations from time-to-time while still collaborating in real-time with their project teams to advance work forward.
- Focused on faster development of our younger staff by stressing to senior staff the need to not only share their knowledge, wisdom and experiences but also challenge younger staff with responsibility more quickly. The increased responsibility will provide our younger staff the opportunity to grow exponentially. In the end, manager’s time can be better leveraged by utilizing strong, well-developed employees.
- Worked with SCEIS to launch a time system for client service personnel which provides accountability in a flexible work environment and gives real-time visibility to staff productivity. Reporting provides data which allows managers to assess performance by engagement or by division against pre-set goals.
- Launched a new website reflecting our new branding and focused on two major audiences: prospective employees and members of the public accessing reports we have issued. The new website features a robust search function for our reports resulting in a much-improved user experience.
- Improved recruiting practices which have resulted in 59 of 60 authorized FTE positions being filled at fiscal year-end, and which has yielded nearly 6,600 hours of additional productive time.
- Implemented a resource management software application which has improved long-term planning, provided more visibility to ongoing and planned projects and increased communication and collaboration among managers.
- Identified inefficiencies in our audit processes, and helped staff understand that even small changes can add up to huge time savings over the course of an audit. Fiscal year 2018 is the benchmark for measuring the impact process changes have on efficiency in future years.

**FY 19-20 Budget Priorities Summary**

**SFAA - Office of the State Auditor**

Budget Priorities			Funding						FTEs			
Priority No.	Priority Type (non-recurring/recurring/other funds adjustment/federal funds adjustment)	Priority Title	Priority Description	Non - Recurring	Recurring	Other	Federal	Total	State	Other	Federal	Total
1	Other Funds Adjustment	Increase Other Funds Authority	Medicaid & Court Audits Division			200,000		200,000				



<b>AGENCY NAME:</b>	<b>SFAA-Office of the State Auditor</b>		
<b>AGENCY CODE:</b>	<b>F270</b>	<b>SECTION:</b>	<b>105</b>



**Fiscal Year 2019-20  
Agency Budget Plan**

**FORM A - BUDGET PLAN SUMMARY**

<b>OPERATING REQUESTS (FORM B1)</b>	<b>For FY 2019-20, my agency is (mark "X"):</b>	
	<input checked="" type="checkbox"/>	Requesting General Fund Appropriations.
	<input type="checkbox"/>	Requesting Federal/Other Authorization.
	<input type="checkbox"/>	Not requesting any changes.

<b>NON-RECURRING REQUESTS (FORM B2)</b>	<b>For FY 2019-20, my agency is (mark "X"):</b>	
	<input type="checkbox"/>	Requesting Non-Recurring Appropriations.
	<input type="checkbox"/>	Requesting Non-Recurring Federal/Other Authorization.
	<input checked="" type="checkbox"/>	Not requesting any changes.

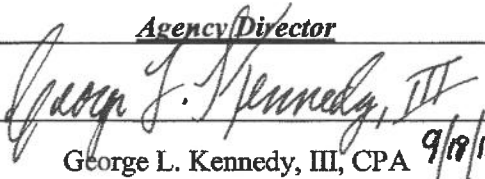
<b>CAPITAL REQUESTS (FORM C)</b>	<b>For FY 2019-20, my agency is (mark "X"):</b>	
	<input type="checkbox"/>	Requesting funding for Capital Projects.
	<input checked="" type="checkbox"/>	Not requesting any changes.

<b>PROVISOS (FORM D)</b>	<b>For FY 2019-20, my agency is (mark "X"):</b>	
	<input type="checkbox"/>	Requesting a new proviso and/or substantive changes to existing provisos.
	<input type="checkbox"/>	Only requesting technical proviso changes (such as date references).
	<input checked="" type="checkbox"/>	Not requesting any proviso changes.

Please identify your agency's preferred contacts for this year's budget process.

	<i>Name</i>	<i>Phone</i>	<i>Email</i>
<b>PRIMARY CONTACT:</b>	George L. Kennedy, III, CPA	803-832-8929	gkennedy@osa.sc.gov
<b>SECONDARY CONTACT:</b>	Norma J. Dawkins	803-832-8238	ndawkins@osa.sc.gov

I have reviewed and approved the enclosed FY 2019-20 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

<b>SIGN/DATE:</b>	<i>Agency Director</i>	<i>Board or Commission Chair</i>
	 George L. Kennedy, III, CPA 9/19/19	
<b>TYPE/PRINT NAME:</b>		

*This form must be signed by the agency head – not a delegate.*

Fiscal Year 2019-20 Budget Request Executive Summary

Agency Code: F270  
 Agency Name: SFAA - State Auditor's Office  
 Section: 105

BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	Increase in Other Funds authority			200,000		200,000					0.00
2							0					0.00
3							0					0.00
4							0					0.00
5							0					0.00
6							0					0.00
7							0					0.00
8							0					0.00
9							0					0.00
10							0					0.00
11							0					0.00
12							0					0.00
13							0					0.00
14							0					0.00
15							0					0.00
16							0					0.00
17							0					0.00
18							0					0.00
19							0					0.00
20							0					0.00
21							0					0.00
22							0					0.00
23							0					0.00
24							0					0.00
25							0					0.00
26							0					0.00
27							0					0.00
28							0					0.00
29							0					0.00
30							0					0.00
<b>TOTAL BUDGET REQUESTS</b>			<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>AGENCY NAME:</b>	<b>SFAA-Office of the State Auditor</b>		
<b>AGENCY CODE:</b>	<b>F270</b>	<b>SECTION:</b>	<b>105</b>

## FORM B1 – RECURRING OPERATING REQUEST

<b>AGENCY PRIORITY</b>	<b>1 – Form #14086</b> <i>Provide the Agency Priority Ranking from the Executive Summary.</i>
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<b>TITLE</b>	<b>Request increase in Other Funds authority</b> <i>Provide a brief, descriptive title for this request.</i>
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<b>AMOUNT</b>	<b>General: 0</b> <b>Federal: 0</b> <b>Other: 200,000</b> <b>Total: 200,000</b> <i>What is the net change in requested appropriations for FY 2019-20? This amount should correspond to the total for all funding sources on the Executive Summary.</i>
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<b>NEW POSITIONS</b>	<b>0</b> <i>Please provide the total number of new positions needed for this request.</i>
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<b>FACTORS ASSOCIATED WITH THE REQUEST</b>	<b>Mark "X" for all that apply:</b> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Change in cost of providing current services to existing program audience</li> <li><input type="checkbox"/> Change in case load/enrollment under existing program guidelines</li> <li><input type="checkbox"/> Non-mandated change in eligibility/enrollment for existing program</li> <li><input type="checkbox"/> Non-mandated program change in service levels or areas</li> <li><input type="checkbox"/> Proposed establishment of a new program or initiative</li> <li><input type="checkbox"/> Loss of federal or other external financial support for existing program</li> <li><input type="checkbox"/> Exhaustion of fund balances previously used to support program</li> <li><input type="checkbox"/> IT Technology/Security related</li> <li><input type="checkbox"/> Consulted DTO during development</li> <li><input type="checkbox"/> Related to a Non-Recurring request – If so, Priority #</li> </ul>
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<b>STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES</b>	<b>Mark "X" for primary applicable Statewide Enterprise Strategic Objective:</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Education, Training, and Human Development</li> <li><input type="checkbox"/> Healthy and Safe Families</li> <li><input type="checkbox"/> Maintaining Safety, Integrity, and Security</li> <li><input type="checkbox"/> Public Infrastructure and Economic Development</li> <li><input checked="" type="checkbox"/> Government and Citizens</li> </ul>
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<b>AGENCY NAME:</b>	<b>SFAA-Office of the State Auditor</b>		
<b>AGENCY CODE:</b>	<b>F270</b>	<b>SECTION:</b>	<b>105</b>

<b>ACCOUNTABILITY OF FUNDS</b>	<p>This request supports the Agency’s strategies to assure deliverables are timely and meaningful to users and to focus on increasing workforce utilization and production.</p>
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*What specific strategy, as outlined in the FY 2018-19 Strategic Planning and Performance Measurement template of agency’s accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?*

<b>RECIPIENTS OF FUNDS</b>	<p>Medicaid Audits Division &amp; Court Audits Division</p>
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*What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?*

<b>JUSTIFICATION OF REQUEST</b>	<p>The purpose of this request is:</p> <ol style="list-style-type: none"> <li>1) The Medicaid Audits Division has maintained staffing at or near authorized FTE’s as a strategy to increase production and build bench strength for future needs. This has created an increase in revenue for the Division. The increases in employer contributions for fringe benefits for recent and future fiscal years has increased the overall cost of Division personnel.</li> <li>2) The agency has retained two additional CPA firms for court audits, creating a pool of three (3) firms. The pool reduces the risks of relying on a single provider and allows the volume of work produced to increase. The increase in spending authority will allow the agency to spend down additional funds caused by a lower volume of work produced by a single provider.</li> </ol>
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*Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.*

<b>AGENCY NAME:</b>	<b>Office of the State Auditor</b>		
<b>AGENCY CODE:</b>	<b>F270</b>	<b>SECTION:</b>	<b>105</b>

**FORM E – AGENCY COST SAVINGS AND GENERAL FUND REDUCTION  
CONTINGENCY PLAN**

<b>TITLE</b>	<b>Agency Cost Savings and General Fund Reduction Contingency Plan</b>
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<b>AMOUNT</b>	<b>\$138,827</b> <i>What is the General Fund 3% reduction amount (minimum based on the FY 2018-19 recurring appropriations)? This amount should correspond to the reduction spreadsheet prepared by EBO.</i>
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<b>ASSOCIATED FTE REDUCTIONS</b>	<b>NONE</b> <i>How many FTEs would be reduced in association with this General Fund reduction?</i>
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<b>PROGRAM/ACTIVITY IMPACT</b>	<p>Audits Program  State Funded Program – Audits – 0500.000000.000  Commitment Item – Classified positions – 5010580000 - \$35,000  Commitment Item – Unclassified positions – 5010600000 - \$59,000  Commitment Item – Employer contributions – 5130000000 - \$44,827</p>
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*What programs or activities are supported by the General Funds identified?*

**AGENCY NAME:**

**Office of the State Auditor**

**AGENCY CODE:**

**F270**

**SECTION:**

**105**

**SUMMARY**

A 3% reduction in general funds represents approximately 25% of operating budget therefore, the agency would need to take the reduction from personal services and associated employer contributions to preserve training, technology support and other operating expenses critical to the agency.

To support a 3% general funds reduction, the Office of the State Auditor would reclassify the Deputy State Auditor position to a Senior auditor position and an administrative position would not be filled. The elimination of a senior management position would require the re-distribution of duties to other members of senior management, potentially creating workload constraints that would be addressed through a re-prioritization of overall duties. While service delivery timeliness and quality would be maintained, strategic initiatives important to the health and sustainability of the agency would receive little to no focus.

*Please provide a detailed summary of service delivery impact caused by a reduction in General Fund Appropriations and provide the method of calculation for anticipated reductions. Agencies should prioritize reduction in expenditures that have the least significant impact on service delivery.*

**AGENCY COST SAVINGS PLANS**

NONE

*What measures does the agency plan to implement to reduce its costs and operating expenses by more than \$50,000? Provide a summary of the measures taken and the estimated amount of savings. How does the agency plan to repurpose the savings?*

**Legislative, Executive, and Local Government Subcommittee Proviso Request Summary FY 2019/20**

<b>Proviso # in FY 18-19 Act</b>	<b>Renumbered FY 19-20 Proviso #</b>	<b>Proviso Title</b>	<b>Short Summary</b>	<b>Agency Recommended Action (keep, change, delete, add)</b>
105.1		Annual Audit of Federal Programs	Reimbursement for cost of Statewide Single Audit	KEEP
105.2		Medical Assistance Audit Carry Forward	Authorized to use medical assistance carry forward for same purpose	KEEP
105.3		Coordination with Inspector General	Refer fraud, waste, abuse identified during audit to Inspector General	KEEP
105.4		Annual Audit of Court Fees and Fines Reports	Conduct minimum of 15 audits annually	KEEP

**SFAA – State Auditor  
Proviso's FY 2019-20**



### **105.1.**

#### **(SFAA-AUD: Annual Audit of Federal Programs)**

Each state agency receiving federal funds subject to the audit requirements of the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (C.F.R) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) shall remit to the State Auditor an amount representing an equitable portion of the expense of contracting with a nationally recognized CPA firm to conduct a portion of the audit of the State's federal financial assistance.

Each state agency's equitable portion of the expense will be determined by a schedule developed by the State Auditor. Such remittance will be based upon invoices provided by the State Auditor. The audit shall be re-bid every five years. The State Auditor shall retain and expend the funds received and shall carry forward any unexpended funds from the prior fiscal year into the current fiscal year for the same purpose.

***Action Requested: Keep***

### **105.2.**

#### **(SFAA-AUD: Medical Assistance Audit Carry Forward)**

The State Auditor's Office shall retain and expend the funds received from the Department of Health and Human Services for the Medical Assistance Audit Program pursuant to Proviso 33.3 of this act and shall carry forward any unexpended funds from the prior fiscal year into the current fiscal year for the same purpose.

***Action Requested: Keep***

### **105.3.**

#### **(SFAA-AUD: Coordination with Inspector General)**

In the event the State Auditor's Office identifies instances of fraud, waste, and abuse during any state agency audit, the State Auditor shall refer such instances to the State Inspector General for examination. The State Auditor shall prepare and submit an annual report to the Chairmen of the House Ways and Means Committee and the Senate Finance Committee and the Governor detailing all written referrals of fraud, waste, and abuse submitted to the State Inspector General.

***Action Requested: Keep***

#### **105.4.**

#### **(SFAA-AUD: Annual Audit of Court Fees and Fines Reports)**

The State Auditor shall conduct a minimum of fifteen audits annually of county treasurers, municipal treasurers, county clerks of court, magistrates and/or municipal courts as required by Section 14-1-210 of the 1976 Code and allowed by Section 14-1-240; however, the State Auditor shall not be required to spend more than the annual amount of \$250,000, received from the State Treasurer to conduct the said audits pursuant to Section 14-1-210 of the 1976 Code. The State Auditor may contract with one or more CPA/accounting firms to conduct the required audits. The State Auditor shall consult with the State Treasurer to determine the jurisdictions to be audited in the current fiscal year. Jurisdictions may be selected randomly or based on an instance in the current or previous fiscal year of failing to report, incorrectly reporting or under remitting amounts owed. The funds transferred to the State Auditor by the State Treasurer shall not be used for any purpose other than to conduct the described audits and report whether or not the assessments, surcharges, fees, fines, forfeitures, escheatment's, or other monetary penalties imposed and/or mandated are properly collected and remitted to the State. Any unexpended balance on June thirtieth of the prior fiscal year shall be carried forward and must be expended for the same purpose during the current fiscal year. The State Auditor shall annually report by October first, its findings of the jurisdictions audited to the Senate Finance Committee and the House Ways and Means Committee.

***Action Requested: Keep***


**South Carolina**  
**Enterprise Information System**  
 SC Department of Administration  
**Available Cash Report Year to Date (404)**

FY 2018 PP: 13 ()

Run Date: 1/8/2019-4:36 PM

Source: Available Cash by Posting Period (with CPST Acts)

**F270 SFAA - AUDITOR'S OFFICE**

PP Fund High Level Info	PP Application of Funds Info	PP Fund Mid Level Info	Beginning Cash	Cash Receipts	Net Transfers	Cash Disbursements	Net Balance Sheet Activity	Ending Balance
10000000 GENERAL FUND	01 GENERAL FUND	1001 GENERAL FUND	\$645,071.28		(\$701,739.41)	\$56,668.13	\$0.00	\$0.00
		1002 GF DONATED ASSETS	\$0.00	\$0.00				\$0.00
	<b>01 GENERAL FUND Total:</b>		<b>\$645,071.28</b>	<b>\$0.00</b>	<b>(\$701,739.41)</b>	<b>\$56,668.13</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>10000000 GENERAL FUND Total:</b>			<b>\$645,071.28</b>	<b>\$0.00</b>	<b>(\$701,739.41)</b>	<b>\$56,668.13</b>	<b>\$0.00</b>	<b>\$0.00</b>
20000000 GEN FUND REVENUE	01 GENERAL FUND	2837 GENERAL REVENUE	\$1,337.50		(\$1,337.50)		\$0.00	\$0.00
	<b>01 GENERAL FUND Total:</b>		<b>\$1,337.50</b>		<b>(\$1,337.50)</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>20000000 GEN FUND REVENUE Total:</b>			<b>\$1,337.50</b>		<b>(\$1,337.50)</b>		<b>\$0.00</b>	<b>\$0.00</b>
30000000 EARMARKED FUNDS	02 SPECIAL REVENUE FDS	3035 OPERATING REVENUE	\$0.00		\$0.00			\$0.00
		3719 COURT AUDITS REV	\$348,622.39			\$0.00		\$348,622.39
		37K2 MED ASST AUD PROG	\$341,393.72			(\$56,668.13)	\$0.00	\$284,725.59
		3958 SALE OF ASSETS	\$385.38					\$385.38
	<b>02 SPECIAL REVENUE FDS Total:</b>		<b>\$690,401.49</b>		<b>\$0.00</b>	<b>(\$56,668.13)</b>	<b>\$0.00</b>	<b>\$633,733.36</b>
	08 TRUST & AGENCY FDS	3024 HR-PR DEFAULT	\$0.00					\$0.00
		3026 PR LIABILITIES - SAP	\$0.00					\$0.00
		3599 INDIV COBRA PREM	\$0.00					\$0.00
		3853 SCEIS AGY SET ASIDE	\$0.00					\$0.00
	<b>08 TRUST &amp; AGENCY FDS Total:</b>		<b>\$0.00</b>					<b>\$0.00</b>
<b>30000000 EARMARKED FUNDS Total:</b>			<b>\$690,401.49</b>		<b>\$0.00</b>	<b>(\$56,668.13)</b>	<b>\$0.00</b>	<b>\$633,733.36</b>

**SFAA - State Auditor  
FTE Positions**

	<b>General Fund</b>	<b>Other Fund</b>	<b>Total</b>
<b>Filled</b>	<b>40</b>	<b>19</b>	<b>59</b>
<b>Vacant</b>	<b>1</b>	<b>0</b>	<b>1</b>