

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

## Fiscal Year 2017-18 Accountability Report

### SUBMISSION FORM

<b>AGENCY MISSION</b>	To promote trust and confidence in South Carolina state government.
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<b>AGENCY VISION</b>	Making a positive impact by working with state entities to ensure transparency and accountability, and enabling them to achieve meaningful impact.
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Please select 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.

	Yes	No
<b>RESTRUCTURING RECOMMENDATIONS:</b>	<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>
<b>PRIMARY CONTACT:</b>	George L. Kennedy, III	803-832-8929	<a href="mailto:gkennedy@osa.sc.gov">gkennedy@osa.sc.gov</a>
<b>SECONDARY CONTACT:</b>	Norma J. Dawkins	803-832-8238	<a href="mailto:ndawkins@osa.sc.gov">ndawkins@osa.sc.gov</a>

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I have reviewed and approved the enclosed FY 2017-18 Accountability Report, which is complete and accurate to the extent of my knowledge.

<b>AGENCY DIRECTOR (SIGN AND DATE):</b>	 
<b>(TYPE/PRINT NAME):</b>	George L. Kennedy, III, CPA

<b>BOARD/CMSN CHAIR (SIGN AND DATE):</b>	
<b>(TYPE/PRINT NAME):</b>	

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## **AGENCY’S DISCUSSION AND ANALYSIS**

### **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.

### **Analysis of the Agency**

OSA continues to focus on implementing initiatives designed to improve efficiency and service delivery or to recruit, develop and retain staff.

### **Major Accomplishments**

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

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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.

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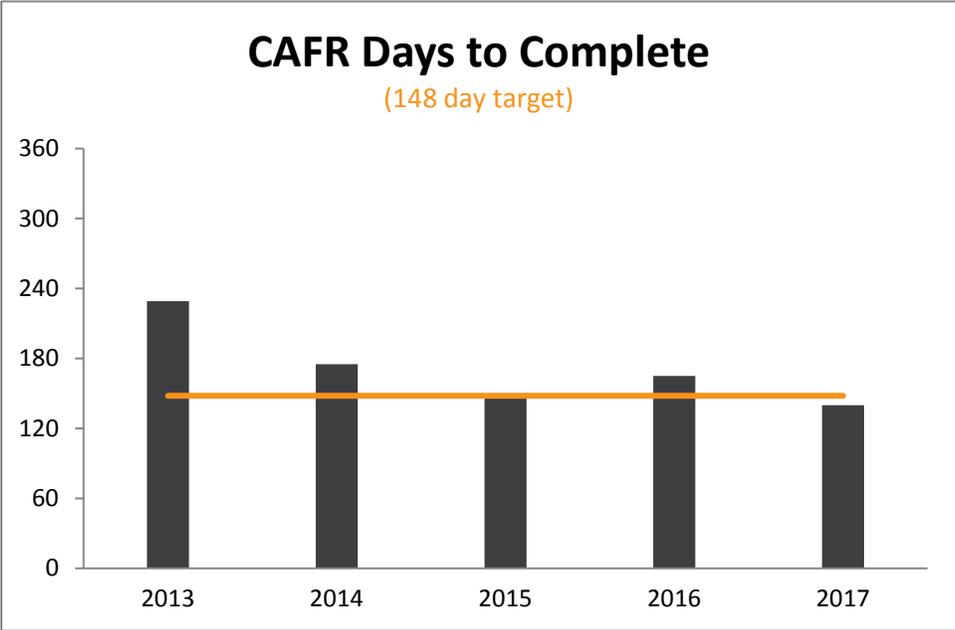
- Launched a new website reflecting our new branding and focused on two major audiences: prospective employees and members of the public accessing reports we have issued. The new website features a robust search function for our reports resulting in a much-improved user experience.
- Improved recruiting 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.

**Performance Comparison to Prior Years**

**Audit of the State’s CAFR**

The State’s CAFR for fiscal year 2017 was issued 140 days after fiscal year end, meeting the goal issue date agreed to with the Comptroller General’s Office. As illustrated in Figure 1, completion of fiscal year 2013 and 2014 audits exceeded the target due to the statewide implementation of new financial accounting software. Through a combination of better planning and efficiencies along with closer coordination with the Comptroller General Office staff, the report issuance date is now back to being issued within a reasonable expectation. The goal for fiscal year 2018 is to issue the CAFR within 141 days of fiscal year end.

**Figure 1**  
**CAFR Days to Complete (compared to target)**



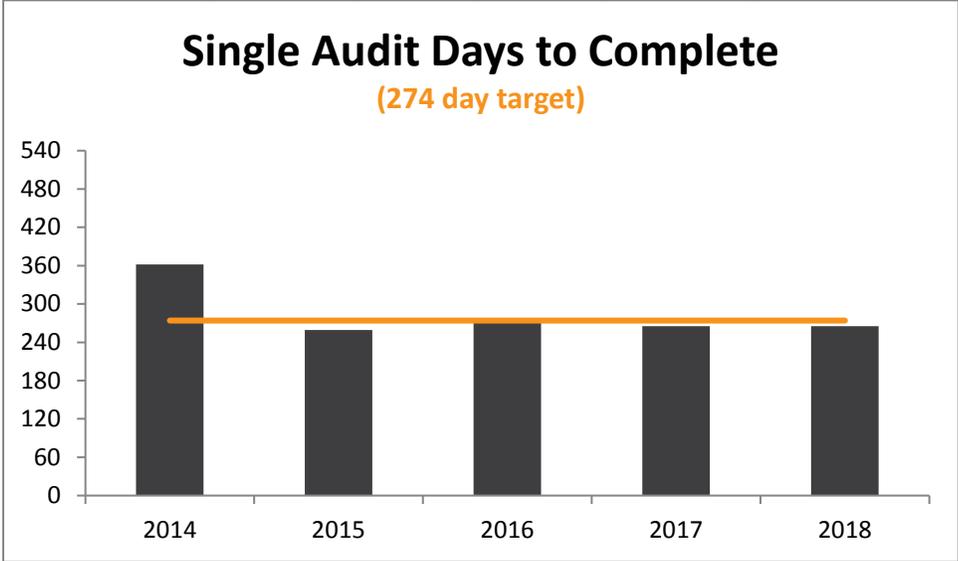
**Audit of Expenditures of Federal Awards (Single Audit)**

The Single Audit for fiscal year 2017 was completed in 265 days, ahead of the 274 day (March 31) deadline imposed by the US Office of Management and Budget. As illustrated in Figure 2, completion of the Single Audit for fiscal year 2013 exceeded the deadline primarily because the CAFR audit took significant resources away from the Single Audit. OSA has

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set an internal goal for the fiscal year 2018 report to have the Single Audit issued within 260 days, two weeks before the official March 31 deadline.

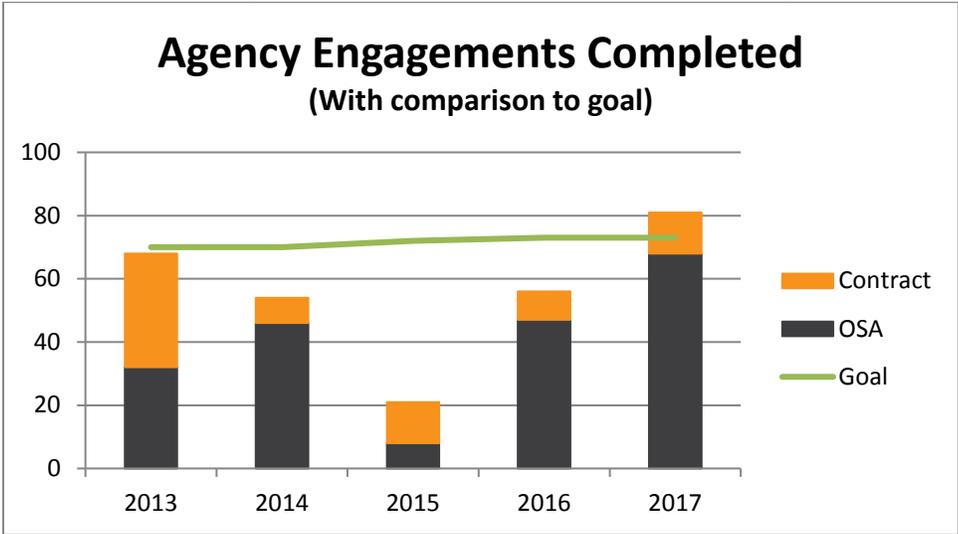
**Figure 2**  
**Single Audit Days to Complete (compared to target)**



**Agency Engagements Completed**

An attest engagement should be completed for each agency annually. These engagements are primarily performed between March and September for the prior fiscal year (e.g. FYE 6/30/17 engagements are performed during March to September 2018). Figure 3 illustrates all engagements completed during the fiscal year. Ultimately, by reworking our process, we will complete all agency engagements within 12 months, last accomplished for FYE 2007 engagements.

**Figure 3**  
**Agency Engagements Completed (With comparison to goal)**

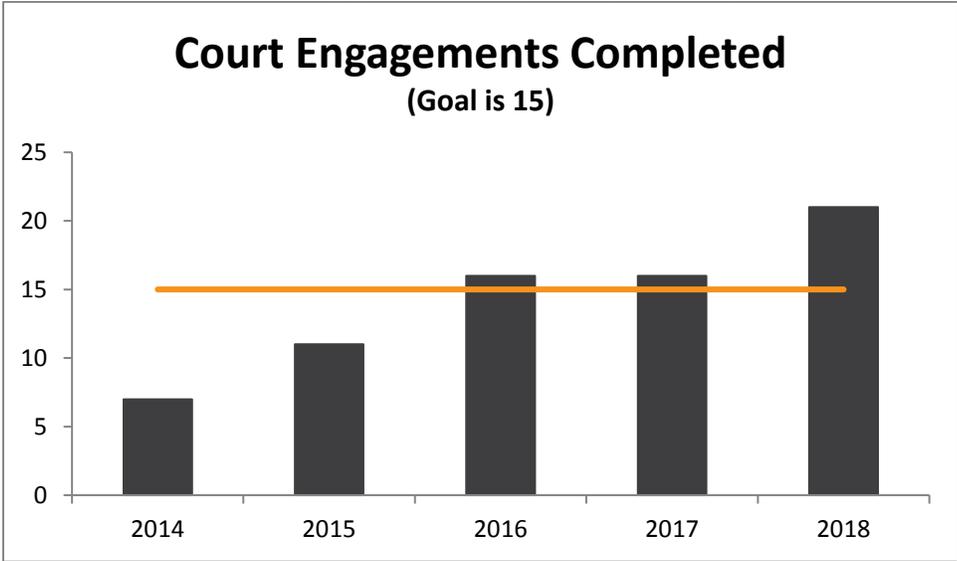


**Court Engagements**

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For fiscal year 2018, 21 court engagements were issued, exceeding our goal of 15.

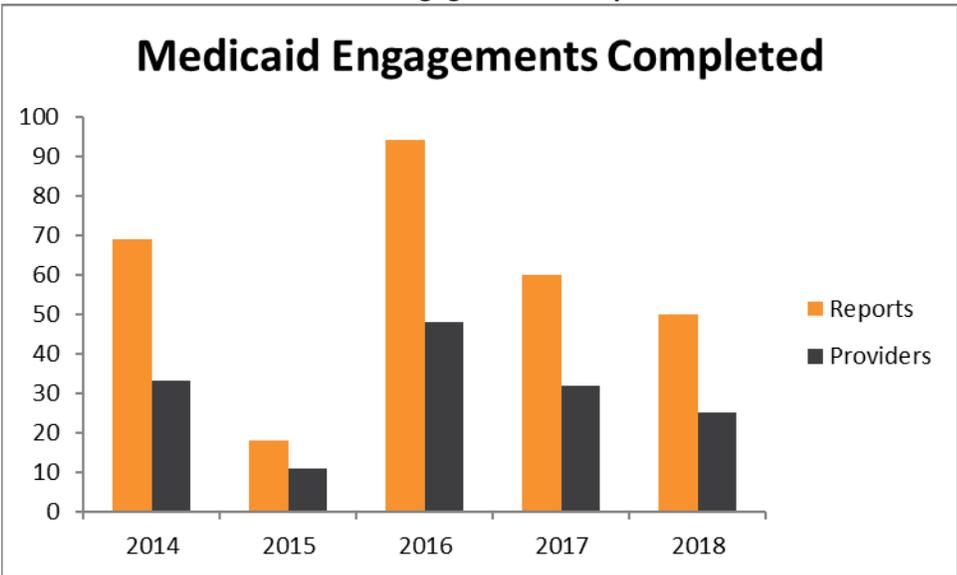
**Figure 4**  
**Court Engagements Completed (Goal = 15)**



**Medicaid Engagements Completed**

For fiscal year 2018, reports for 50 Medicaid engagements were issued, covering 25 healthcare providers. Our contract with the DHHS requires that an engagement be conducted for each nursing home provider at least once every four consecutive reporting periods. As illustrated in Figure 5, report issuance numbers can vary greatly between fiscal years. Swings of this nature are not unexpected and are due in large part to work related to large chain operations. Medicaid engagements typically span multiple fiscal years, which can result in significant swings in the number of reports issued from one year to the next.

**Figure 5**  
**Medicaid Engagements Completed**



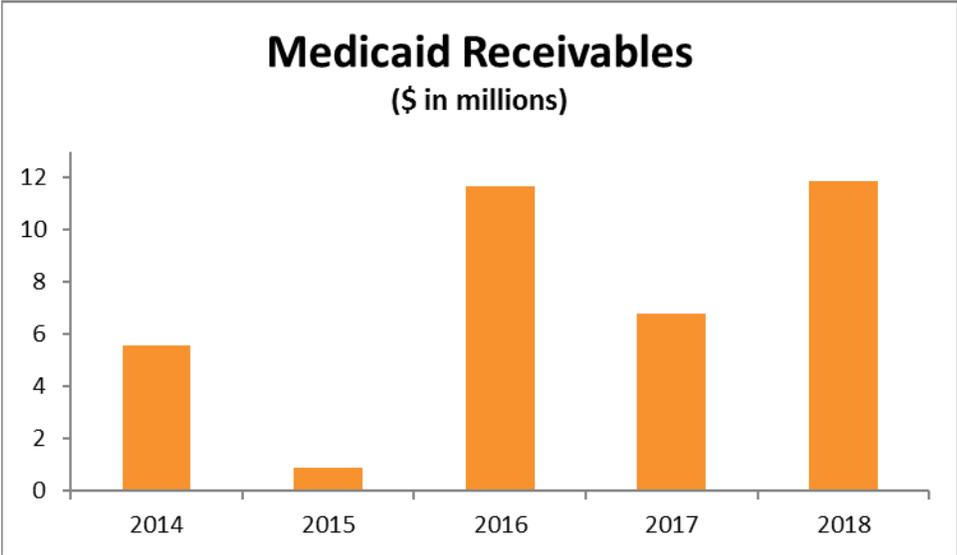
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**Medicaid Receivables Identified**

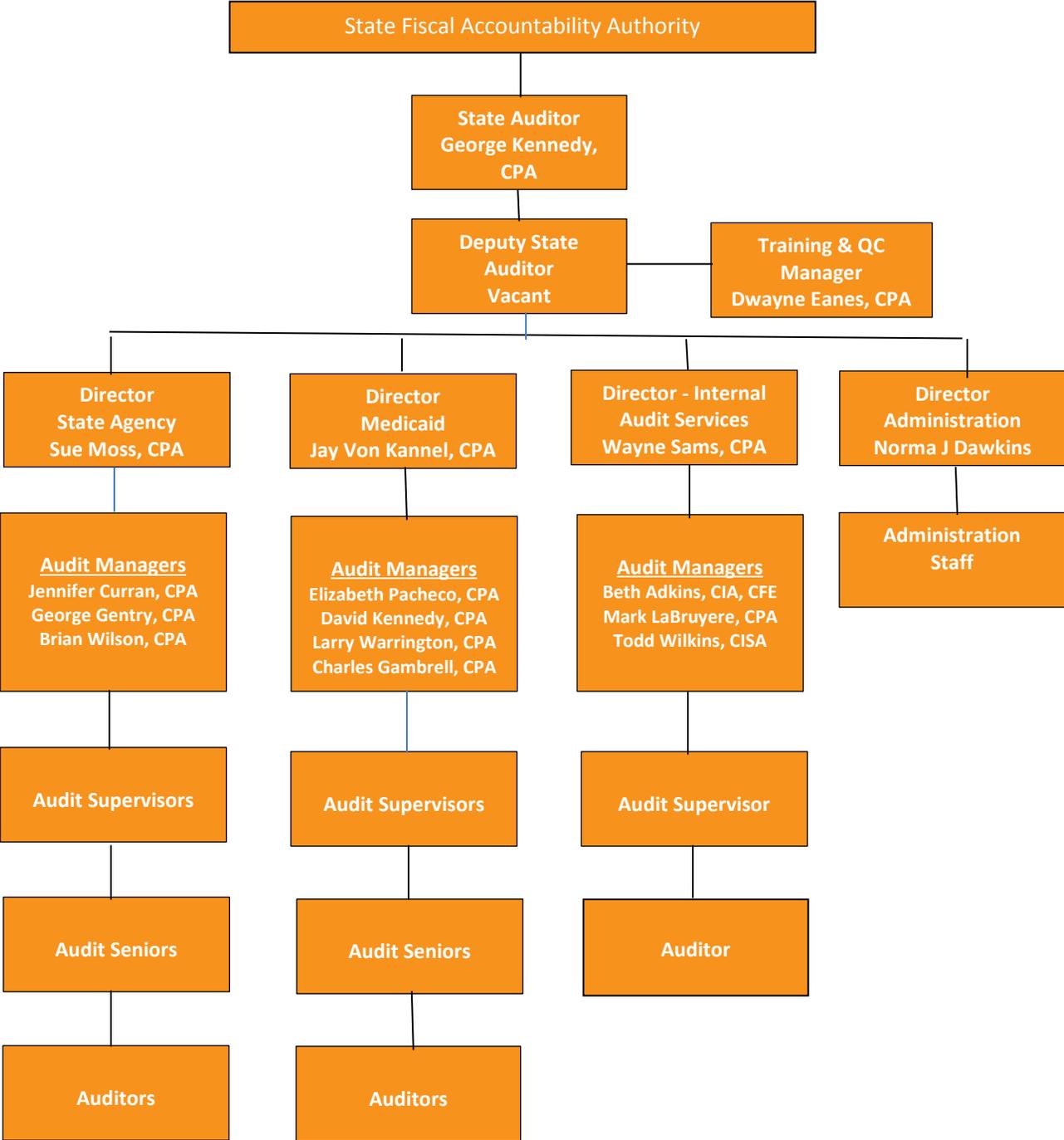
For fiscal year 2018, Medicaid receivables in the amount of \$11.9 million were established by the DHHS, based on findings contained in the Medicaid reports issued. As illustrated in Figure 6, Medicaid receivables can vary significantly from one year to the next. These receivables are not predictive and have no direct correlation to the number of reports issued. The degree of provider compliance with program rules and regulations when reporting cost claimed for reimbursement will always be the determining factor in the amounts established.

The Medicaid receivables established for fiscal years 2018 and 2017 represent the largest two-year recoupment on record.

**Figure 6**  
**Medicaid Receivables Identified (\$ in 000)**



**Organization Chart – as of 9/5/2018**



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**Risk and Mitigation Strategies**

The statewide CAFR provides reliable information regarding the financial performance of state government. The CAFR is used within state government, but also by the public and for special purposes such as debt issuance and reporting. Failure of OSA to complete the audit of the statewide CAFR would create a situation where current, independently audited financial information would be unavailable, impeding financial transparency to the public as well as the State’s ability to issue new debt. Existing debt could also be called by bond-holders due to noncompliance with financial reporting requirements. Similarly, failure to complete the statewide Single Audit and file the report timely with the federal government would likely interrupt the flow of nearly \$8.2 billion of federal awards due to lack of compliance with reporting requirements.

If either or both of these scenarios occurred, the State could mitigate the consequences by hiring a Certified Public Accounting firm to perform the audit work normally performed by OSA. Doing so, however, would likely come with a substantial cost and a protracted lead time to issue final reports due to the substantial man-hours required to complete both engagements.

**Restructuring Recommendations**

There are no restructuring recommendations.

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Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2017-18			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Government and Citizens	G	1			Deliver services which strengthen accountability and transparency							
	S	1.1			Assure our deliverables are timely and meaningful to users							
	M		1.1.1	Audit of the State's CAFR completed by target date - number of days past due	17	0	0					
	M		1.1.2	Audit of the State's Schedule of Expenditures of Federal Awards (single audit) by target date - number of days past due	0	0	0					
	M		1.1.3	Attest engagements of state agencies (including those contracted)	48%	100%	69%					
	S	1.2			Maintain our reputation for independence, integrity and objectivity							
	M		1.2.1	Engagement hours selected for internal quality inspection	25%	40%	31%					
	S	1.3			Provide effective internal audit services for SCDOT							
	-			Number of reports issued	2	7	4					
Education, Training, and Human Development	G	2			Develop and maintain a professional, high-performing and engaged workforce							
	S	2.1			Increase employee knowledge, skills and engagement							
	M		2.1.1	Average training hours per staff during the year	71	40	68					
	M		2.1.2	Percentage of staff with profession certifications	25%	50%	30%					
	M		2.1.3	Number of staff who are Certified Public Managers	0	10	3					
	S	2.2			Monitor productivity and performance							
	-		2.2.1	Average hours per agency attestation engagement	372	300	286					
	-		2.2.2	Average hours per Medicaid attestation engagement	387	375	473					
	S	2.3			Develop a stronger campus recruiting strategy							
	M		2.3.1	Average open positions during the year	7	1	3.5					
	M		2.3.2	On-campus recruiting events attended during the year	8	12	12					
	S	2.4			Create an environment that is recognized as a workplace of choice							
	-		2.4.1	Percent of new hires who are other than white males	50%	75%	63%					
	-											
	-											
	S	2.5			Manage the agency's workforce effectively							
	-		2.5.1	Revise EPMS process by 10/1/2017	NA	10/1/2017	10/1/2017					
	-											
Government and Citizens	G	3			Manage agency resources effectively, prudently and with accountability							
	S	3.1			Assure an agile business operation							
	-		3.1.1	Manage agency spending to within 90% of budget	80%	90%	86%					
	-		3.1.2	Number of agency attestation engagements contracted to CPA firms	14	3	13					
	S	3.2			Respond to change by maintaining a strategic focus							
	M		3.2.1	Workforce utilization increases	71.16%	78%	74.15%					

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Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
<b>Government and Citizens</b>	<b>G</b>	<b>1</b>			Deliver services which strengthen accountability and transparency							
	<b>S</b>	<b>1.1</b>			Assure our deliverables are timely and meaningful to users							
	M		1.1.1	Audit of the State's CAFR completed by target date - number of days past due	0	0	Fiscal year	Internal records	Days completed beyond date agreed upon at beginning of audit	Ability to complete audit within agreed timeframe		
	M		1.1.2	Audit of the State's Schedule of Expenditures of Federal Awards (single audit) by target date - number of days past due	0	0	Fiscal year	Internal records	Days completed beyond date agreed upon at beginning of audit	Ability to complete audit within agreed timeframe		
	M		1.1.3	Attest engagements of state agencies (including those contracted) completed by 6/30 of following year	69%	100%	Fiscal year	Internal records	Number completed to total which should be completed	Ability to complete agency engagements within one-year after fiscal year end		
	<b>S</b>	<b>1.2</b>			Maintain our reputation for independence, integrity and objectivity							
	M		1.2.1	Engagement hours selected for internal quality inspection	31%	40%	Fiscal year	Internal records	Hours of engagements inspected	Depth on internal quality control process		
	<b>S</b>	<b>1.3</b>			Provide effective internal audit services for SCDOT							
	M		1.3.1	Reports issued during fiscal year	4	7	Fiscal year	Internal records	Reports issued	Accountability for productivity		
	M		1.3.2	Develop and maintain a tracking system for external audit findings	NA	9/30/2018	Fiscal year	Internal records	Goal for completion	Accountability for productivity		
	M		1.3.3	Implement a risk-based approach for following up on management action plans associated with internal audit report observations	NA	9/30/2018	Fiscal year	Internal records	Goal for completion	Accountability for productivity		
	M		1.3.4	Perform an IT risk assessment and develop a risk-based IT audit plan for SCDOT	NA	12/31/2018	Fiscal year	Internal records	Goal for completion	Addressing agency risks		
<b>Education, Training, and Human Development</b>	<b>G</b>	<b>2</b>			Develop and maintain a professional, high-performing and engaged workforce							
	<b>S</b>	<b>2.1</b>			<b>Increase employee knowledge, skills and engagement</b>							
	M		2.1.1	Develop onboarding program which extends beyond employees first 90 days	NA	4/30/2019	Fiscal year	Internal records	Goal for completion	Accountability for completing training		
	M		2.1.2	Percent of staff with professional certification	28%	50%	Fiscal year	Internal records	Staff with professional certification compared to total service delivery staff	Certification needed to continue career path within agency		
	M		2.1.3	Number of staff who have completed Professional Managers Program	3	10	Fiscal year	Internal records	Number of CPM's on staff	Leadership development		
	<b>S</b>	<b>2.2</b>			Monitor productivity and performance							
	M		2.2.1	Average hours per agency attestation engagement issued	389	300						
	-		2.2.2	Average hours per Medicaid attestation engagement issued	286	375						
	<b>S</b>	<b>2.3</b>			Develop a stronger campus recruiting strategy							
	M		2.3.1	Average open positions during the year	3.5	1	Fiscal year	SCEIS	Average of beginning and ending open positions	Ability to recruit quickly to fill open positions		
	M		2.3.2	On-campus recruiting events attended during the year	12	12	Fiscal year	Internal records	Number of events	Effort expended in developing campus relationships		
	<b>S</b>	<b>2.4</b>			Create an environment that is recognized as a workplace of choice							
	-		2.4.1	Percent of new hires who are other than white males	63%	75%	Fiscal year	SCEIS	As compared to all new hires during period	Measure of workforce diversity		
	-											
	<b>S</b>	<b>2.5</b>			<b>Manage the agency's workforce effectively</b>							
	M		2.5.1	% of employees with 3 or more documented coaching sessions	20%	100%	Fiscal year	Internal records	Internal documentation	Effectiveness of coaching as a development tool		
	M		2.5.2	Number of employees at supervisor level	2%	10%	Fiscal year	SCEIS	Organization chart	Ability to promote from within for critical role		

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Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Government and Citizens	G	3			Manage agency resources effectively, prudently and with accountability							
	S	3.1			<b>Assure an agile business operation</b>							
	M		3.1.1		Manage agency spending to within 90% of budget	86%	90%		Fiscal year	SCEIS	Agency financial records	Stewardship of agency resources
	M		3.1.2		Number of agency attestation engagements contracted to CPA firms	13	2		Fiscal year	Internal records	Number contracted during period	Ability to reduce reliance on contractors
	S	3.2			<b>Respond to change by maintaining a strategic focus</b>							
	M		3.2.1		Increase workforce utilization	74%	78%		Fiscal year	SCEIS	SCEIS time system report	Ability to increase or maintain productivity without an increase in FTE's

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Program Template

Program/Title	Purpose	<u>FY 2017-18 Expenditures (Actual)</u>				<u>FY 2018-19 Expenditures (Projected)</u>				Associated Measure(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
I. Administration	Administrative support for audit programs, including accounting, budgeting, procurement, information technology, human resources and other general administrative functions.	\$ 306,761	\$ -	\$ -	\$ 306,761	\$ 375,107	\$ -	\$ -	\$ 375,107	1.2.1, 3.1.1, 3.1.2, 2.3.1, 2.3.2
II. Audits	Performance of the audits of the State's CAFR and the Schedule of Expenditures of Federal Awards; attestation engagements of State agencies; attestation engagements of county and municipal court fines, fees and assessments; attestation engagements of Medicaid service providers.	\$ 2,509,569	\$ 2,030,133	\$ -	\$ 4,539,702	\$ 2,466,340	\$ 2,101,051	\$ -	\$ 4,567,391	1.1.1, 1.1.2, 1.1.3, 1.3.1, 1.3.2, 1.3.3, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, 3.1.2, 3.2.1
III. Employee Benefits	Employee benefits for employees of the Office of the State Auditor.	\$ 929,085	\$ 239,911	\$ -	\$ 1,168,996	\$ 1,174,908	\$ 278,588	\$ -	\$ 1,453,496	
IV. Internal Audit	Provide internal audit services for the SC Department of Transportation	\$ 495,211	\$ 7,362	\$ -	\$ 502,573	\$ 589,342	\$ -	\$ -	\$ 589,342	1.3.4

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Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	<i>If yes, what type of service or product?</i>	<i>If other service or product, please specify what service or product.</i>
1	1-11-20	State	Statute	Transfer to State Fiscal Accountability Authority	No	No		
2	8-11-94	State	Statute	Access to confidential information - payroll deducted contributions	No	No		
3	9-4-40	State	Statute	Fiduciary audit of the Public Employee Benefit Administration	Yes	Yes	Report our agency must/may provide	
4	9-16-380	State	Statute	Fiduciary audit of the Retirement System Investment Commission	Yes	Yes	Report our agency must/may provide	
5	11-7-10	State	Statute	Selection of assistants	No	No		
6	11-7-20	State	Statute	Annual audits of state agencies	Yes	Yes	Report our agency must/may provide	
7	11-7-25	State	Statute	Periodic audits - courts	Yes	Yes	Report our agency must/may provide	
8	11-7-30	State	Statute	Audit reports	Yes	Yes	Report our agency must/may provide	
9	11-7-35	State	Statute	Access to records	No	No		
10	11-7-40	State	Statute	Medicaid engagements under contract with DHHS	Yes	Yes	Report our agency must/may provide	
11	11-7-45	State	Statute	Guarantee of independence	No	No		
12	11-7-50	State	Statute	Service on board or commission	No	No		
13	11-7-55	State	Statute	Use of certified public accountants	Yes	Yes	Other service or product our agency must/may provide	Use of CPA firms to provide audit services
14	11-7-60	State	Statute	Reimbursed audit costs	Yes	Yes	Other service or product our agency must/may provide	Reimbursement of cost of CPA firm services
15	11-27-70	State	Statute	Sources of revenue per State Constitution	No	No		
16	11-35-1250	State	Statute	Authority to contract for auditing services	No	No		
17	11-37-240	State	Statute	Annual audit - Rural Infrastructure Authority	Yes	Yes	Report our agency must/may provide	
18	11-51-110	State	Statute	Authorization of general obligation debt	Yes	Yes	Report our agency must/may provide	
19	11-9-110	State	Statute	Audit of contributed funds	Yes	Yes	Report our agency must/may provide	
20	12-28-2725	State	Statute	Annual audit - regional transportation authorities	Yes	Yes	Report our agency must/may provide	
21	12-54-240	State	Statute	Prohibition of disclosure	No	No		
22	13-1-50	State	Statute	Annual audit - Department of Commerce	Yes	Yes	Report our agency must/may provide	
23	14-1-210	State	Statute	Periodic audits - courts	Yes	Yes	Report our agency must/may provide	
24	23-6-50	State	Statute	Annual audit - DPS	Yes	Yes	Report our agency must/may provide	
25	38-79-460	State	Statute	Annual audit - Medical Malpractice Fund	Yes	Yes	Report our agency must/may provide	
26	41-43-260	State	Statute	Annual audit - Jobs - Economic Development Fund Act	Yes	Yes	Report our agency must/may provide	
27	44-53-450	State	Statute	State Treasurer may direct audit of courts	Yes	Yes	Report our agency must/may provide	
28	44-96-165	State	Statute	Independent audit of trust funds - DHEC	Yes	Yes	Report our agency must/may provide	
29	50-5-2720	State	Statute	Periodic examination of the Compact Commission	Yes	Yes	Report our agency must/may provide	
30	57-1-360	State	Statute	Chief internal auditor for SC Department of Transportation	Yes	Yes	Other service or product our agency must/may provide	Internal audit services for SCDOT
31	59-20-95	State	Statute	Fiscal practices for state agencies acting as a local education authority	Yes	Yes	Report our agency must/may provide	
32	59-115-180	State	Statute	Annual audit - Education Assistance Authority	Yes	Yes	Report our agency must/may provide	
33	105.1	State	Proviso	Annual audit of federal programs	Yes	Yes	Report our agency must/may provide	
34	105.2	State	Proviso	Carryover Medicaid funds	Yes	Yes	Report our agency must/may provide	
35	105.3	State	Proviso	Fraud identified referred to Inspector General	Yes	Yes	Report our agency must/may provide	
36	105.4	State	Proviso	Annual audit of court fees and fines	Yes	Yes	Report our agency must/may provide	

Agency Name: STATE AUDITOR'S OFFICE

Agency Code: F270 Section: 105

Customer Template

Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	<i>Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.</i>
State Agency Division	Assurance and attestation engagements	Assurance and attestation services	Executive Branch/State Agencies	
State Agency Division	Attestation engagements of court fines, fees and assesments	Attestation services	Executive Branch/State Agencies	
Medicaid Division	Attestation engagements of financial and statistical reports	Attestation services	Executive Branch/State Agencies	
Internal Audit Division	Internal audit services	Internal audit services	Executive Branch/State Agencies	

**Agency Name:** STATE AUDITOR'S OFFICE

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Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Goal(s)
Various CPA firms	Private Business Organization	Contract assurance services	State Audit Division
Law firm specializing in Medicaid	Private Business Organization	Legal services	Medicaid Audit Division
SC DHHS	State Government	Program documentation and technical support	Medicaid Audit Division

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Report and External Review Template

Is this a Report, Review, or both?	Report or Review Name	Name of Entity Requesting the Report or Conducting Review	Type of Entity	Reporting Frequency	Current Fiscal Year: Submission Date or Review Timeline (MM/DD/YYYY)	Summary of Information Requested in the Report or Reviewed	Method to Access the Report or Information from the Review
Internal Review and Report	Annual report of findings of jurisdictions audited	Senate Finance Committee and House Ways and Means Committee	Local Govt.	Annually	October 1, 2017	Summary of findings of audits of county and municipal courts	By mail and link to agency website
External Review only	Peer Review	NSAA - Peer Review	Outside Organization	Other	NA	System of Quality Control	Agency website