

2025 Annual Accountability Report

Office of the State Inspector General Agency Code: D250

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AGENCY'S DISCUSSION AND ANALYSIS

During Fiscal Year (FY) 2024-25, the Office of the State Inspector General (SIG) was staffed with an Inspector General, one Deputy Inspector General, one Program Manager I, six senior auditors, four investigators, and one administrative manager. Each auditor and investigator has extensive auditing and investigative experience, including prior law enforcement experience. The SIG had one investigator and one senior auditor vacancy during the year. This brief vacancy had marginal impact on the SIG operations and investigations.

The SIG emphasized 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 inspector general auditor (CIGA), certified public manager (CPM), certified financial crimes investigator (CFCI), 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, CIGA and CIGI certification is 40 credit hours. The CFCI has a three-year CPE requirement of 20 credit hours. The SIG staff participated in CFE training opportunities offered by the Association of Certified Fraud Examiners and the Inspector General Institute offered by the Association of Inspectors General. The SIG staff also participated in training provided by the Institute of Internal Auditors. The SIG collaborates with the Legislative Audit Council to receive audit training for all new SIG staff.

As required by <u>Proviso 93.25</u>, the South Carolina Department of Administration's Division of Information Security (DIS) conducted an information security assessment of the SIG's compliance with the required state information security and privacy standards (<u>DIS 200</u>) as part of its Audit and Assessment Program.¹ DIS utilized a third-party vendor that assessed the SIG's compliance with information security and privacy requirements of 117 key controls for performance and effectiveness. The agency was 100% compliant with all 117 key controls.

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, per South Carolina Code of Laws §11-58-30 (F). Pursuant to Act No. 223 of 2022, the SIG's investigative authority expanded to include public schools/school districts, public charter schools and authorizers, and voluntary associations that establish and enforce bylaws and rules for interscholastic sports competitions for public secondary schools.

¹ In accordance with <u>Proviso 93.25 of the 2016-2017 South Carolina Appropriations Act.</u>

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In FY 2023-24, the SIG's authority was further expanded by the General Assembly through the passage of three provisos (117.200, 117.201 and 117.203)² which placed the SIG in a coordinating oversight role with the Office of the State Auditor for outside forensic audits conducted of certain local governments.

The SIG initiated seven high impact/time-sensitive investigations requested by the General Assembly, and the State Superintendent of Education, that included three investigations of public school districts; eight proactive risk assessments of waste and mismanagement; and six investigations of serious misconduct by state employees. The SIG also conducted three voluntary program reviews for three executive branch (EB) agencies to improve program efficiency and effectiveness for these agencies.

The SIG utilized its forensic accounting and financial investigative skills in thirteen investigations and disseminated six anti-fraud lessons learned and alerts to agency heads. The SIG made eleven referrals for potential criminal and ethics violations of law to state and federal authorities.

In addition to its investigative role, the SIG's outreach program provided twelve training opportunities to other EB agencies and the public on financial oversight and managing fraud risk to include the SC House of Representatives new member orientation, the LeadSC, the Charter Institute at Erskine, the SC Association of Title 1 Administrators, the SC Association of Governmental Purchasing Officials, and the Association of Certified Fraud Examiners (ACFE) Law Enforcement and Government Alliance (LEGA). In addition, the SIG provided outreach to the USC Business School of Accountancy, the SC Associate Public Manager Mentoring Program administered by the SC Department of Administration (SCDOA), the SCDOA 4th Annual Veteran's Career Counseling Day and Virtual Career Fair, the Columbia Office of the Federal Bureau of Investigation, the Shepherd Center Community Services Organization, and presented to a local school on career day.

Reviews (7) of High Impact/Time-Sensitive Issues in State Government

- SIG conducted a <u>Review of Richland County School District One's Funding, Procurement, and Construction of the Vince Ford Early Learning Center</u>, at the request of the State Superintendent of Education, in connection with various allegations and concerns regarding potential mismanagement, and misconduct, and violations of state or federal law.
- SIG conducted a Review of Organizational Restructuring and Human Resource Practices at the South Carolina Department of Mental Health (SCDMH), at the request of the General Assembly, in connection with various allegations and concerns regarding potential mismanagement, misconduct, and violations of state or federal law. On 4/28/25, the SCDMH was consolidated with the SC Department of Disabilities and Special Needs and the SC Department of Alcohol and Other Drug Abuse Services, and merged under the SC Department of Behavioral Health and Developmental Disabilities.
- SIG conducted a <u>Financial Review and Conflict of Interest Investigation of Jasper County School</u>
 <u>District</u>, at the request of the State Superintendent of Education, in connection with various allegations and concerns regarding potential mismanagement, misconduct, and violations of state or federal law.

² Provisos 117.200, 117.201 and 17.203 were also included in South Carolina's 2024-25 state budget that grants the SIG limited authority to oversee forensic audits of certain local governments. These provisions were initiated by the General Assembly in an effort to strengthen accountability and transparency in local government financial practices.

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- SIG coordinated with the Office of the State Auditor to solicit and contract with an external audit firm to conduct a Forensic Examination of the Town of Calhoun Falls financial records from fiscal years 2019-20 through 2023-24 per Proviso 117.200. The SIG provided oversight of the audit, at the request of the General Assembly, in connection with various allegations and concerns regarding potential mismanagement, misconduct, and violations of state or federal law.
- SIG coordinated with the Office of the State Auditor to solicit and contract with an external audit firm to conduct a Forensic Examination of the Hampton County government financial records from fiscal years 2015-16 through 2023-24 per Proviso 117.201. The SIG provided oversight of the audit, at the request of the General Assembly, in connection with various allegations and concerns regarding potential mismanagement, misconduct, and violations of state or federal law.
- SIG initiated an investigation of the Sumter School District, at the request of the State Superintendent of Education, in connection with various allegations and concerns regarding potential mismanagement, misconduct, and violations of state or federal law.
- SIG initiated an investigation of the SC Office of the State Treasurer, at the request of the General Assembly, in connection with various allegations and concerns regarding potential mismanagement, misconduct, and violations of state or federal law.

The seven high impact/time sensitive reviews were initiated as risk assessments for waste and mismanagement of state resources.

Proactive Risk Assessments (8) 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 recommendations as an independent reviewer of EB agencies and programs to improve operations and efficiencies. During FY 2024-25, the SIG issued 112 recommendations. The agencies implemented 100% of the recommendations that resulted in a combined recovery and waste identified/prevented of \$37,973,856 in South Carolina tax dollars.

The SIG conducted eight waste/mismanagement and risk assessments, for which all eight utilized forensic analyses. The eight waste/mismanagement and risk assessments included the review conducted of the Richland County School District One, SCDMH, Jasper County School District, Sumter School District, Office of the State Treasurer, forensic examinations of the Hampton County and the Town of Calhoun Falls financial records, and an Investigation of Northeastern Technical College Dual Enrollment Program and Fiscal Issues.

Serious Misconduct Investigations (6) Regarding EB 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 employee was alleged to have engaged in financial improprieties by directing payments from grants to a personal business. The SIG determined the allegation was unsubstantiated. The SIG identified

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procedural and documentation concerns, and recommendations were provided to executive management for appropriate action and improvements to internal controls.

- An agency employee was alleged to have engaged in unprofessional conduct and violated State laws and regulations and agency policies. The SIG confirmed the allegation was substantiated. The employee was terminated, and the case was referred to State Law Enforcement Division (SLED). The SIG identified procedural concerns, and recommendations were provided to executive management for appropriate action and improvements to internal controls.
- An agency senior procurement official was alleged to have engaged in fraudulent activity at the agency
 that involved bribes, illegal gratuities and a kickback scheme with vendors and violated the procurement
 code. The SIG confirmed the allegation was substantiated and the employee was suspended and later
 resigned. The SIG identified procedural and documentation concerns, and recommendations were
 provided to executive management for appropriate action and improvements to internal controls.
- An agency's employees were alleged to have engaged in unprofessional conduct and violated agency
 policies. The SIG determined the allegation was unsubstantiated. The SIG identified procedural
 concerns, and recommendations were provided to executive management for appropriate action and
 improvements to internal controls.
- An agency's employees were alleged to have engaged in corresponding with an individual in a
 racketeering scheme to commit fraud. The case was referred to the U.S. Department of Labor, Office of
 Inspector General.
- An agency senior official was alleged to have engaged in false representation for personal matters. The SIG determined the allegation was unsubstantiated. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.

Voluntary Program Reviews (3) Requested by Agency Heads

The SIG initiated three voluntary program reviews at the request of EB agencies. The SIG promoted this service to EB agencies to assist in improving EB operations and processes. The SIG determined that for one review the agency executed its program management effectively, though not efficiently. For two reviews, the agency requested an investigation of potential fraud, waste and abuse within a certain division of the agency. These two investigations revealed misconduct by two employees.³ The SIG identified \$1.8 million in waste and potential fraud, and issued 33 recommendations to the three agency heads to improve program efficiencies, internal controls, policies and procedures, and management processes.

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³ These incidents of misconduct are detailed in the Serious Misconduct Investigations section of this report.

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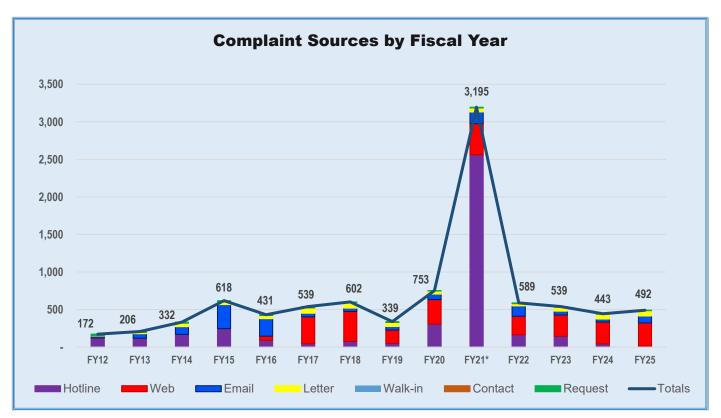
Lessons Learned (6) and Alerts Disseminated to EB Agencies

The SIG issued its FY 2024-25 fraud report titled, <u>Annual Report of Fraud Conducted by EB State Employees</u>. The SIG received seven notifications from seven EB agencies of potential fraud involving thirteen employees for bribery/kickbacks, procurement fraud, theft, forgery, and misconduct, with an estimated loss of \$1,737,458. 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 2024 Debt Collection Summary Report.

SIG "Hotline" Operation and Fraud Complaint Program

The SIG operated a toll-free telephone "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 and 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 2024-25, the SIG addressed 492 complaints with an average turnaround for complaint processing (download-assessment-action) of 6 calendar days. The SIG received an additional 3,207 "hotline" calls that were non-jurisdictional complaints or misdirected calls, which the SIG referred to the applicable agency or entity. (See chart below)



^{*} The SIG complaint volume returned to normal levels following the explosion in complaints during the COVID-19 State of Emergency in 2020.

The tracking of complaints acts as a barometer of the SIG's communication efforts with the public and EB agencies, and gauges the SIG's triage of complaints more effectively.

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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 2024-25 and internal agency metrics.

Performance Measures	Strategic Plan / Internal Metric	FY 2024-25 Actual	FY 2024-25 Target	FY 2023-24 Actual
Forensic accounting investigations	Strategic	13	6	12
Waste and mismanagement investigations	Strategic	8	6	10
Misconduct investigations	Strategic	6	6	5
Voluntary Program Reviews	Strategic	3	4	2
Public Schools and Interscholastic Sports Investigations	Strategic	3	0	2
Economic recoveries (incl. waste prevented, based upon SIG findings & recommendations)*	Strategic	\$37,973,856	\$0*	\$157,914,575
SIG recommendations	Strategic / Internal	112	20	80
SIG recommendations accepted / implemented by Agency as a percentage (%)	Strategic / Internal	100%	95%	100%
SIG referrals to law enforcement, State Ethics Commission, SC Department of Revenue, or State Auditor*	Strategic	11	0*	9
Agency Head Referrals	Strategic	12	5	7
SIG Alerts / "Lessons Learned"	Strategic	6	6	6
Complaints received	Strategic	492	400	443
Complaint triage – process, triage, action	Strategic / Internal	6 calendar days	25 calendar days	12 calendar days
Investigative completion time	Strategic / Internal	105 business days	80 business days	85 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.

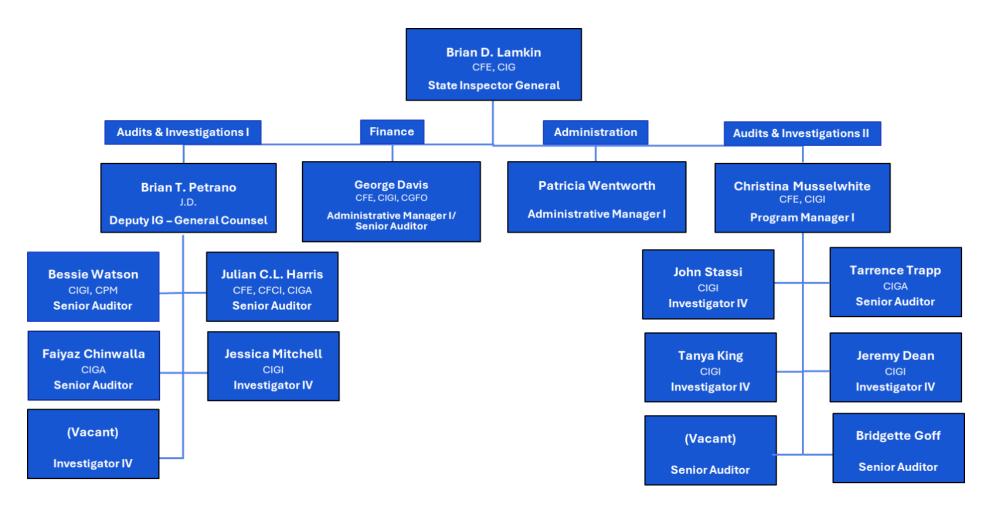
Risk Assessment and Mitigation Strategies

The SIG's greatest risk is losing its credibility and confidence with the public and stakeholders by releasing an inaccurate report, which in turn, negatively affects the public by losing a critical asset in objectively investigating EB agencies and programs. The General Assembly mitigated this risk by approving the necessary staffing increase with the addition of 1.5 FTEs, that included a supervisory position for FY 2024-25.

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AGENCY ORGANIZATIONAL CHART



2025

Reorganization and Compliance

as submitted for the Accountability Report by:

Primary Contact

D250 - STATE INSPECTOR GENERAL

First Name	Last Name	lress	Phone				
Brian	Lamkin	Agency Head/ State IG brianlamkin@oig.sc.gov 8					
Secondary Co	ontact						
First Name	Last Name	Role/Title	Email Add	lress	Phone		
First Name Bessie	Last Name Watson	Role/Title Senior Auditor	Email Add		Phone 803-896-2319		

The SIG's 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 \$26 billion; and 60,000 employees. The general mission of an Inspector General was well described by John Ward, the father of the first state SIG Office in Massachusetts (1981), "The basic concept behind the Office of the Inspector General is that any institution, corporation, university, let alone the institution of government, must build into itself a mechanism for self-criticism and self-correction." He also astutely identified the SIG'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]."

Agency Vision Adopted in: 2012

The SIG uses its authorities, capabilities, and proactive posture to: (1) provide the State with a unique investigative/audit asset to objectively, as well as quickly, address integrity or ineffectiveness issues impacting the public's confidence in State government and causing significant disruption to an agency carrying out its mission; (2) demonstrate a willingness to engage integrity and ineffectiveness issues creates a deterrent for misconduct and mismanagement, as well as an effective tool to address issues previously unaddressed by fixing accountability with recommendations to drive positive change; and (3) change the Executive Branch management culture to a continuous improvement model using the simple benchmark of taxpayer value, which challenges 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 allow the agency to operate	•			
None				
Significant events related to	the agency	that occurr	ed in FY2025	
Description of Event	Start	End	Agency Measures Impacted	Other Impacts
No significant events during FY 2024-25				
Is the agency in compliance submission of certain report publication online and the S 20).	s to the Legi	islative Ser	vices Agency for	Yes
Reason agency is out of compliance: (if applicable)	N/A			
Is the agency in compliance records, including electronic History? See the Public Rec 1-180) and the South Carolic Code Ann. § 26-6-10 through	ones, to the ords Act (S. na Uniform	e Departme .C. Code Ai Electronic	nt of Archives and nn. § 30-1-10 through 30-	Yes
Does the law allow the agend	ey to promu	lgate regula	ntions?	No
Law number(s) which gives the agency the authority to promulgate regulations:	N/A			
Has the agency promulgated	any regula	tions?		No
Is the agency in compliance requires an agency to conduyears?				Yes
(End of	f Reorganiza	ation and C	Compliance Section)	

FY2025

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

Goal 5 Enhance Integrity and transparency of public education and school boards

Perf.														
Measure					Value	Desired	Time			Data	Stakeholder	Primary	State Funded Program	
Number	Description	Base	Target	Actual	Type	Outcome	Applicable	Calculation Method	Data Source		Need Satisfied		Number Responsible	Notes
1	Investigate incidents of E											ety, Integrity and Se		
	accounting & certified fr		_	-	_		_	Ü		U	0	<i>,</i> 3 <i>,</i>	•	
1.1.1	Total number of	12	6	13	3 Count	Equal to or		Number of	SIG Case	SIG Case	Use of	Executive Branch	0105.010000.000	none
	forensic accounting					greater	Year	investigations	Management	Management		Agencies		
	investigations					than			Tracking	Tracking	financial analysis			
	identified, initiated and completed that								System	System	in complex investigations.			
	required advanced										mivestigations.			
	investigative skills by													
	SIG staff													
													•	
	Provide "lessons learned awareness & training	" and alerts	to agency	heads for dis	seminatio	n to Executiv	e Branch empl	oyees for fraud	St	ate Objective:	Maintaining Safe	ety, Integrity and Se	curity	
1.2.1	Dissemination of SIG	6	6	(Count	•	State Fiscal	Number of	SIG Case	SIG website		Executive Branch	0105.010000.000	none
	"lessons learned" and alerts to Executive					greater	Year	investigations	Management	(SIG Fraud	agency heads on fraud trends and	_		
	Branch agency heads.					than			Tracking System	Report)	anti-fraud			
	Branch agency heads.								Bystem		measures			
	Investigate incidents of allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and State Objective: Maintaining Safety, Integrity and Security													
	executives													
2.1.1	Investigate misconduct	5	6	(Count	Equal to or	State Fiscal	Number of	SIG Case	SIG Case	Identify trends	Executive Branch	0105.010000.000	none
	matters identified,					greater	Year	investigations	Management	Management		Agencies		
	initiated and referred for adjudication					than			Tracking	Tracking	within an			
	through agency head								System	System	agency's operations			
	referrals, the SIG													
	Hotline/complaint													
	process, and open													
	source reporting													
	regarding Executive													
	Branch employees.													
	Report suspected crimina	al activity to	the appro	priate state o	or federal	law enforcem	ent and prosec	uting authority	St	ate Objective:	Maintaining Safe	ety, Integrity and Se	curity	
2 2 1	Provide criminal	0		1 1	Count	Equal to or	State Fiscal	Number of referrals	SIG Case	SIG Case	Ensure	Executive Branch	0105.010000.000	none
2.2.1	Provide criminal	9	U	1.1	Count		Ī	Ī						
2.2.1	referrals to SLED, State	9		1	Count	greater	Year		Management	Management	investigations	Agencies		
۷.۷.۱	referrals to SLED, State Attorney General's	9			Count	•	Year		Management Tracking	Management Tracking	identify any	-		
2.2.1	referrals to SLED, State Attorney General's Office, Solicitor's	9	0		Count	greater	Year		_		identify any criminal activity	-		
∠.∠. I	referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department	9			Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive	-		
2.2.1	referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State	9	0		Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive branch			
۷.۷.۱	referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or	9			Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive branch employees and is			
۷.2.1	referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law	9			Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive branch employees and is referred to law			
۷.۷.۱	referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law enforcement of	9			Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive branch employees and is referred to law enforcement as			
2.2.1	referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law	9			Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive branch employees and is referred to law			
2.2.1	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	9			Count	greater	Year		Tracking	Tracking	identify any criminal activity by executive branch employees and is referred to law enforcement as required by SC			

Perf. easure umber	Description	Base	Toward	Actual	Value	Desired Outcome	Time Applicable	Calculation Method	Data Sauras	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
mber	Investigate incidents of		Target anch waste		Type roadest in						Government and		Number Responsible	Notes
3.1.1	Economic recoveries (incl. waste identified and/or prevented) based upon SIG investigative findings and recommendations.	157,914,575		37,973,856		Equal to or	State agencies 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/proced ure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.	SIG Case Management Tracking System	SIG Case	Provide economic impact and recoveries based on implemented policy and process changes	Governor,	0105.010000.000	none
3.1.2	Waste and risk assessments conducted of Executive Branch agencies, programs and operations.	10	6		Count	greater than	State Fiscal Year	Number of waste and risk assessments conducted	Management Tracking System	SIG Case Management Tracking System	mismanagement and risk in government operations and programs	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	none
	Assess and improve Exc	ecutive Branc	h agencies'	policies and	processes				St	ate Objective:	Government and	Citizens		
3.2.1	SIG recommendations issued to agencies to improve policies and processes.	80	20	112	Count	-	State Fiscal Year	Number of recommendations issued	SIG Case Management Tracking System	SIG Case Management Tracking System	1	Executive Branch Agencies	0105.010000.000	none
3.2.2	Percentage of recommendations accepted and implemented by agencies as a result of SIG investigative findings.	100%	95%	100%	Percent	-	State Fiscal Year	Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG Case Management Tracking System	SIG Case Management Tracking System	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	none
3.2.3	Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	2	4	3	Count	1 *	State Fiscal Year	Number of reviews	SIG Case Management Tracking System	SIG Case Management Tracking System	Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Executive Branch Agencies	0105.010000.000	none

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable			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	85	80	105	Count	Equal to or greater than	State Fiscal Year	Average number of business days for all SIG investigations initiated, investigated and draft report is submitted for review.	SIG Case Management Tracking System	SIG Case Management Tracking System	Ensure SIG investigations are completed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	The SIG has identified the average time for public school investigations as 131 business days. This caused the increase in average investigative time by 50% with current staffing levels. Average non-school investigations increased to 105 business days or 25% more.
3.3.2	30-calendar day time frame to process, triage, and action all complaints	12	25	6	Count	Equal to or greater than	State Fiscal Year	Average number of calendar days for all complaints received, reviewed and submitted for final action.	SIG Case Management Tracking System	SIG Case Management Tracking System	1 -	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	none
4.1	Operate a tip "hotline"	and compreh	ensive fra	ud reporting p	orogram				St	ate 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.	443	400	492	Count	Equal to or greater than	State Fiscal Year	Number of complaints addressed	SIG Case Management Tracking System	SIG Case Management Tracking System	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	none
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.	7	5	12	Count	Equal to or greater than	State Fiscal Year	Number of reports	SIG Case Management Tracking System	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	none

Perf. Ieasure					Value	Desired	Time			Data	Stakeholder	Primary	State Funded Program		
Number	Description	Base	Target	Actual	Type	Outcome	Applicable	Calculation Method		Location	Need Satisfied	Stakeholder	Number Responsible		Notes
5.1.1	Conduct investigations	2	0	3	Count	_	State Fiscal	Number of	SIG Case	SIG Case	Identify	Governor,	0105.010000.000	none	
	of public						Year	investigations	Management	_		members of the			
	schools/school districts,					than			Tracking	Tracking	performance	General Assembly,			
	public charter								System	System	within public	agency heads and			
	schools/authorizers,										education	the public			
	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)														

FY2026

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

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 Eather the forensic accounting &	xecutive Branc	h employe	e fraud rej	oorted by ager	cy heads and	the public utilizing				ty, Integrity and Secu		
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff	1:	3	8 Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG Case Management Tracking System	SIG Case Management Tracking System	Use of accounting and financial analysis in complex investigations.	Executive Branch Agencies	0105.010000.000	
1.2	Provide "lessons learned" fraud awareness & training		agency hea	nds for diss	emination to l	Executive Bra	anch employees for		State Objective:	Maintaining Safe	ty, Integrity and Secu	ırity	
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 Management Tracking System	SIG website (SIG Fraud Report)	Notification to agency heads on fraud trends and anti-fraud measures	Executive Branch Agencies	0105.010000.000	
2.1	Investigate incidents of al managers and executives	_	isconduct i	n the Exec	utive Branch	with emphasi	s on supervisors,		State Objective:	Maintaining Safe	ty, Integrity and Secu	irity	
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.		6	6 Count	Equal to or greater than		Number of investigations	SIG Case Management Tracking System	SIG Case Management Tracking System	Identify trends and deficiencies within an agency's operations	Executive Branch Agencies	0105.010000.000	
2.2	Report suspected crimina authority	l activity to the	e appropri	ate state oi	· federal law e	nforcement a	nd prosecuting		State Objective:	Maintaining Safe	ty, Integrity and Secu	ırity	
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)			0 Count	Equal to or greater than	State Fiscal Year	Number of referrals	SIG Case Management Tracking System	SIG Case Management Tracking System	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	

Perf.				Val	Degined	Time				Ctabababba	D:	State Funded	
Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	Program Number Responsible	Notes
3.1	Investigate incidents of E									Government and		1100 p 0 1101 p	110005
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3.1.1	Economic recoveries (incl. waste identified and/or prevented) based upon SIG investigative findings and recommendations.			Count	Equal to or greater than		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/proced ure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.		SIG Case Management Tracking System	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.		8 6	Count	Equal to or greater than		Number of waste and risk assessments conducted	SIG Case Management Tracking System	SIG Case Management Tracking System	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	
2.2	Aggagg and improve Even	uutiva Duanah aa	canaical nol	liging and	nuo o o so so s				State Objective	Covernment and	Citizana		
3.2	Assess and improve Exec	utive Dranch ag	gencies pol	icies and	processes				State Objective:	Government and	Citizens		
3.2.1	SIG recommendations issued to agencies to improve policies and processes.	112	2 50	Count	Equal to or greater than		Number of recommendations issued	SIG Case Management Tracking System	SIG Case Management Tracking System	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.		95%	Percent	Equal to or greater than		Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG Case Management Tracking System	SIG Case Management Tracking System	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	

Perf. Measure Number 3.2.3	Description Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	Base	Target 3	Value Type 3 Count	Desired Outcome Equal to or greater than	State Fiscal	Calculation Method Number of reviews	Data Source SIG Case Management Tracking System	Data Location SIG Case Management Tracking System	Stakeholder Need Satisfied Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Primary Stakeholder Executive Branch Agencies	State Funded Program Number Responsible 0105.010000.000	Notes
3.3	Assess and improve SIG in	vestigative o	completion 1	times	•				State Objective:	Government and	Citizens		
3.3.1	90-business day time frame to complete SIG investigations	1	05 11	0 Count	Equal to or greater than		Average number of business days for all SIG investigations initiated, investigated and draft report is submitted for review.	SIG Case Management Tracking System	SIG Case Management Tracking System	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		6 2	5 Count	Equal to or greater than		Average number of calendar days for all complaints received, reviewed and submitted for final action.	SIG Case Management Tracking System	SIG Case Management Tracking System	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" an	d comprehe	nsive 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 walkin.	4	92 40	0 Count	Equal to or greater than		Number of complaints addressed	SIG Case Management Tracking System	SIG Case Management Tracking System	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.		12	5 Count	Equal to or greater than	State Fiscal Year	Number of reports	SIG Case Management Tracking System	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	

Perf. Measure Number	Description Base	e Ta	ırget	Value Type		Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
5.1.1	Conduct investigations of	3	0	Count	Equal to or	State Fiscal	Number of	SIG Case	SIG Case	Identify	Governor, members	0105.010000.000	
	public schools/school				greater than	Year	investigations	Management	Management	deficiencies and	of the General		
	districts, public charter							Tracking	Tracking	performance	Assembly, agency		
	schools/authorizers, public							System	System	within public	heads and the public		
	school boards and									education			
	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.												

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2025

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) General	(Projected) Other	(Projected) Federal	(Projected) Total
	General	Agency expenditures for personnel costs and other expenses	\$ 1,410,954.67	\$ -	\$ -	\$ 1,410,954.67	\$ 1,430,757.00	\$ -	\$ -	\$ 1,430,757.00
0113.050000X000	Fraud Hotline	Telephone charges for toll-free fraud hotline	\$ 149.08	\$ -	\$ -	\$ 149.08	\$ 321.00	\$ -	\$ -	\$ 321.00
	State Employer Contributions	Payroll and Benefit contributions	\$ 453,386.63	\$ -	\$ -	\$ 453,386.63	\$ 519,089.00	\$ -	\$ -	\$ 519,089.00
			\$ 1,864,490.38			\$ 1,864,490.38	\$ 1,950,167.00			\$ 1,950,167.00

2025

Legal Data

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Law number	Jurisdiction	Туре	Description	Purpose the law serves:	Notes:	Changes made during FY2025
§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

Law number	Jurisdiction	Туре	Description	Purpose the law serves:	Notes:	Changes made during FY2025
§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
31-6-90	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	Maintained a toll-free "hotline" for the public to report fraud and wrongdoing at a state agency.	No Change
Proviso 17.33	State	FY24-25 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	FY24-25 Proviso	Mandatory report to the General Assembly regarding case referrals from State Auditor. (Recurring proviso)	Report our agency must/may provide		No Change
31-6-35	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	Act. No. 223 of 2022, enacted into law on 6/17/22.	No Change
§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	Act. No. 222 of 2022 enacted into law on 5/23/22.	No Change

Law number	Jurisdiction	Туре	Description	Purpose the law serves:	Notes:	Changes made during FY2025
Proviso 117.200	State	FY24-25 Proviso	Authority in a coordinating oversight role with the State Auditor's Office to contract a firm to conduct a forensic audit on the finances of the Town of Calhoun Falls from Fiscal Year 2019-20 - 2023-24.	Requires a service	Proviso 117.200 was not renewed for FY2025-26	Added
Proviso 117.201	State	FY24-25 Proviso	Authority in a coordinating oversight role with the State Auditor's Office to contract a firm to conduct a forensic audit on the finances of the Hampton County government from Fiscal Year 2015-16 - 2023-24.	Requires a service	Proviso 117.201 was not renewed for FY2025-26	Added
Proviso 117.203	State	FY24-25 Proviso	Authority in a coordinating oversight role with the appropriate oversight state agency to conduct or hire an outside auditing firm to conduct audits subsequent to the State Inspector General's audit recommendations and concerns.	Requires a service	Proviso 117.203 was renumbered to 117.188 for FY 2025-26	Added

Services Data

as submitted for the 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 FY2025	Summary of changes to services
Establish staff salaries for State Inspector General employees- Deputy Inspector General, Program Manager I, Investigator IV, Senior Auditor, and Administrative Manager 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	
Establish staff salaries for State Inspector General employees - Deputy Inspector General, Program Manager I, Investigator IV, Senior Auditor, and Administrative Manager salaries.	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	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	_	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	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		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	

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Description of Service Mandatory report of documentary and testimonial evidence - Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony	Description of Direct Customer SC Office of the Attorney General or the appropriate prosecuting attorney (state or federal)	Customer Name List of Prosecutors	Others Impacted by Service none	service. State Inspector	Description of division or major organizational unit providing the service. Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive	Primary negative impact if service not provided. Failure to comply with South Carolina law.	Changes made to services during FY2025 No Change	Summary of changes to services
evidence of criminal activity when it is discovered. 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	Branch state agencies. 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.		
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	
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.	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	

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 FY2025	Summary of changes to services
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)	Governor; SC Senate Finance Committee chair; SC House Ways & Means		General public		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	Superintendent of	Public; individual public school districts	General public		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 investigate the South Carolina Opioid Recovery Fund	State of South Carolina	Governor and Legislative leaders	General public		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 in a coordinating oversight role with the State Auditor's Office to contract a firm to conduct a forensic audit on the finances of the Town of Calhoun Falls from Fiscal Year 2019-20 - 2023-24.	State of South Carolina	Public	General public	General Investigations and the State Auditor's Office	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct in local government entities.	Failure to comply with South Carolina law.	Added	Proviso 117.200
Authority in a coordinating oversight role with the State Auditor's Office to contract a firm to conduct a forensic audit on the finances of the Hampton County government from Fiscal Year 2015-16 - 2023-24.	State of South Carolina	Public	General public	General Investigations and the State Auditor's Office		Failure to comply with South Carolina law.	Added	Proviso 117.201
Authority in a coordinating oversight role with the appropriate oversight state agency to conduct or hire an outside auditing firm to conduct audits subsequent to the State Inspector General's audit recommendations and concerns.		Public	General public	General Investigations and Executive Branch	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	Added	Proviso 117.203

2025	Partnerships Data
	as submitted for the Accountability Report by:
	D250 - STATE INSPECTOR GENERAL

TE CD (E ()			Change to the partnership
Type of Partner Entity State Government	Name of Partner Entity State Ethics Commission	Description of Partnership Exchange information on potential misconduct and ethics issues identified in the course of State Inspector General investigations.	during the past fiscal year No Change
State Government	State Law Enforcement Division	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	No Change
State Government	State Superintendent of Education	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
State Government	SC Public Charter School District	Exchange information on public charter school matters in the course of State Inspector General investigations	No Change
State Government	Governor's Office	Exchange information on potential Executive Branch (EB) issues with opportunities to improve and facilitate oversight of EB agencies.	No Change
State Government	Comptroller General's Office	Exchange information on potential issues in EB 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	Legislative Audit Council	Exchange information on potential issues in EB agencies and coordinate reviews as needed.	No Change
State Government	State Auditor's Office	Exchange information on potential issues in EB agencies and coordinate reviews as needed.	No Change
State Government	Senate and House Oversight Committees	Exchange information on potential EB agencies issues with opportunities to improve and facilitate oversight of EB agencies.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	Senate Finance and House Ways and Means	Exchange information on potential EB issues with opportunities to improve and facilitate oversight of EB agencies.	No Change
State Government	106 Executive Branch agencies, commissions and public universities	Facilitate communication among all EB agencies to identify fraud and provide guidance to improve EB operations.	No Change
Professional Association	South Carolina School Boards Association	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
Professional Association	SC Association of School Business Officials	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
Professional Association	SC High School League	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
Professional Association	Association of Inspectors General	Exchange information on issues affecting offices of inspectors general and certification (training) of auditing and investigative staff for the SC Office of the State Inspector General	No Change
Professional Association	Association of Certified Fraud Examiners	Exchange information on financial crimes and fraud matters investigated by the SC Office of the State Inspector General; training and certification of staff on certified fraud examiner matters, and member of the Law Enforcement & Government Alliance group of the ACFE.	No Change
Other	Charter Institute at Erskine	Exchange information on public charter school matters in the course of State Inspector General investigations	No Change
Federal Government	Federal Bureau of Investigation	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	No Change
Federal Government	U. S. Attorney's Office, District of South Carolina	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	No Change

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Reports Data as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Report Name Agency Accountability Report	Law Number (if applicable) §1-1-810	Summary of information requested in the report 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 performance results measures."	Date of most recent submission DURING the past fiscal year July of 2025		Type of entity/entities Governor or Lt. Governor AND Legislative entity or entities AND South Carolina state agency or agencies	for posting online	www.oig.sc.gov/reports	Changes to this report during the past fiscal year No Change	Explanation why a report wasn't submitted
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 of 2025	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.	July of 2025	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	
Annual Report of Public School and Interscholastic Sports Investigations by the Office of the State Inspector General	§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 investigation received, the number of investigations requested by each individual or entity making the request, and the status of those requests.	December of 2024	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	Act. No. 223 of 2022 (effective 6/17/22) requires the submission of the report by December 31st of each calendar year beginning with calendar year 2022. Additional recipients of the investigative report is set forth in SC Code of Laws, Section 1-6-35 (C).
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.	July of 2025	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)	March of 2025	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 by fiscal year.
Information Security Risk Management Program Audit and Assessment Report	Proviso 93.25 FY2016-2017	Compliance with information security and privacy requirements assessed by the South Carolina Division of Information Security (DIS) as part of its Audit and Assessment Program. The agency was 100% compliant.	June of 2025	The SC Department of Administration, DIS determines the frequency of the audit.		-	State Inspector General (803) 896-4729		The SC Department of Administration, DIS determines the frequency of the audit.

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		Explanation why a report wasn't submitted
South Carolina Office of the State Inspector General - State Auditor's Report		Agreed - Upon Procedures audit of: cash disbursements/non-payroll expenditures; payroll; journal entries; reporting packages; governance, risk and compliance SCEIS module; and Appropriation Act. No findings noted.	April of 2024	Annually	South Carolina state agency or agencies		S	The Office of the State Auditor determines the frequency of the audit. This report covered FY2022-23 through Q3 of FY2023-24.

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

2025 Accountability Report

SUBMISSION FORM

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

- Data Template
 - o Reorganization and Compliance
 - o FY2025 Strategic Plan Results
 - o FY2026 Strategic Plan Development
 - o Legal
 - o Services
 - Partnerships
 - o Report or Review
 - o 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 (SIGN AND DATE):	SIGNATURE ON FILE	Signature Received: 07/30/2025
(TYPE/PRINT NAME):	Brian D. Lamkin	
Board/Cmsn Chair (Sign and Date):	N/A	
(TYPE/PRINT NAME):		