



2025 Annual Accountability Report

Office of the State Auditor
Agency Code: F270

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AGENCY'S DISCUSSION AND ANALYSIS

What We Do

The Office of the State Auditor (OSA) serves as the independent audit function for the State of South Carolina. Our mission is to promote accountability and transparency in South Carolina state government. Our major responsibilities include:

Annual Financial Report Audit

The statewide Annual Comprehensive Financial Report (ACFR) audit for fiscal year 2024 was completed on February 26, 2025 and performed jointly with CliftonLarsonAllen, a national audit firm.

Annual Single Audit

The audit of the State's Schedule of Expenditures of Federal Awards (Single Audit) for fiscal year 2024 was completed on March 26, 2025. Covering compliance with laws and regulations for \$13.3 billion in federal award expenditures, the single audit engagement required 15,700 hours to complete in addition to the assistance provided by various state agencies.

Annual Agency Engagements

Completion of 51 agreed-upon procedures engagements for state agencies covering fiscal year 2024, including 23 engagements that also included procedures covering a portion of fiscal year 2025.

Medicaid Examinations

Completion of 60 reports covering 33 healthcare providers receiving Medicaid reimbursement. Medicaid receivables of \$441,763 have been established based on these engagement findings.

Internal Audit

Completion of five internal audit reports related to SCDOT during the fiscal year plus one in draft awaiting the Federal Transit Authority to complete their Federal Management Oversight audit.

County and Municipal Courts

Through contracts with three certified public accounting firms, completion of 19 agreed-upon procedures engagements of county and municipal courts during the fiscal year.

Strategic Focus

OSA continues to focus on strategic efforts to improve productivity and utilization, increase our value, develop and retain staff, and manage agency resources effectively.

Productivity and Utilization

- We experienced a 9% turnover rate during FY 2025. We ideally manage turnover to average approximately 10%, however recruiting and retaining the right people is a top issue for OSA, and we may see turnover in excess of this 10% in the future.

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- Recruited nine new employees, including two experienced staff members who have worked for us in the past, four staff with Masters degrees, and one with their CPA.
- Staff utilization remained stable at 72%. Our goal average utilization is 75%.
- Despite workforce recruiting challenges, we continue to build internal resources that allow us to insource work that was previously contracted.
- We employed three summer 2025 interns and have two additional interns who work all year around as the class schedule permits.

Assuring Value for Those We Serve

- Attempt to seek feedback from stakeholders on how we can better add value to the work we perform. Where practical and in line with our mission, we adjust in response.
- Through planning meetings with agency staff, continue to encourage them to use OSA as a resource to help them identify and address agency risk.
- Continue to realize value in Medicaid audit services provided to DHHS. Cumulatively over the last five fiscal years, our Medicaid Division has identified amounts for recovery equal to nearly 1.04 times the cost of the attest services provided.
- Recognizing that the historical nature of our agreed-upon procedures engagements does not allow agency management to timely respond to findings, we are shifting focus to procedures performed on more current, rather than historical, financial data and transactions. This allows us to assist agencies in identifying and correcting issues more timely. Nearly half the engagements completed during the year included procedures around current financial transactions.
- Continue to build a trusted advisor role between our internal audit team and SCDOT leadership.
- Working to increase awareness of internal audit services to State agencies on a shared service, cost reimbursement basis. Our focus is on smaller agencies that cannot support a full-time internal audit function.
- Completed and issued the Special Study of Long-Term Debt as directed by Proviso 105.5, working closely with the staff of 26 higher education institutions to obtain and report complete and accurate data.
- Per Proviso 1.3, work with the Department of Education to develop and maintain a list of auditing firms approved to perform audits of South Carolina school districts and charter schools.

Developing and Managing a Professional Workforce

- Continue to reinforce teamwork, accountability, and feedback as core elements of our culture.
- Continue to encourage staff to challenge legacy thinking through process improvement.
- Use volunteer service such as delivering meals for Meals on Wheels, working at Harvest Hope, and serving meals at Transitions Homeless Center to build comradery among our teams while serving our community.
- Developed Core Concepts I, a multi-day in-house training program for entry-level employees designed to help them better understand the State, OSA, and the work we perform.
- Developed training for new Senior Auditors to help them in their transition to the role.
- Leadership Team members are actively involved in state and national associations for audit and finance professionals, including board or committee positions for the South Carolina Association of Certified Public Accountants, National Association of State Auditors, Comptrollers and Treasurers,

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South Carolina State Internal Auditors Association, Government Finance Officers Association of South Carolina and others.

- As a result of a strategic planning process completed in early fiscal 2022, we continue to focus on: strengthening our recruiting and retention strategies; creating enhanced incentives for staff to become a CPA; providing opportunities for staff growth by offering internal audit services on a shared service, cost reimbursement basis; seeking opportunities to move software applications to the cloud; identifying potential retirements over the next 5 years and planning how best to fill those positions.

Managing Agency Resources Effectively

- Continuing to be a good steward of the OSA's resources by investing in the tools that assist us in working more efficiently and effectively.
- Managed OSA's budget conservatively and with accountability.
- Collected a portion of the cost of the statewide single audit from the agencies involved in the audit. These funds are used for technology, training, and retention efforts.
- Proactively seeking opportunities to make OSA more efficient with minimal disruption to workflow.

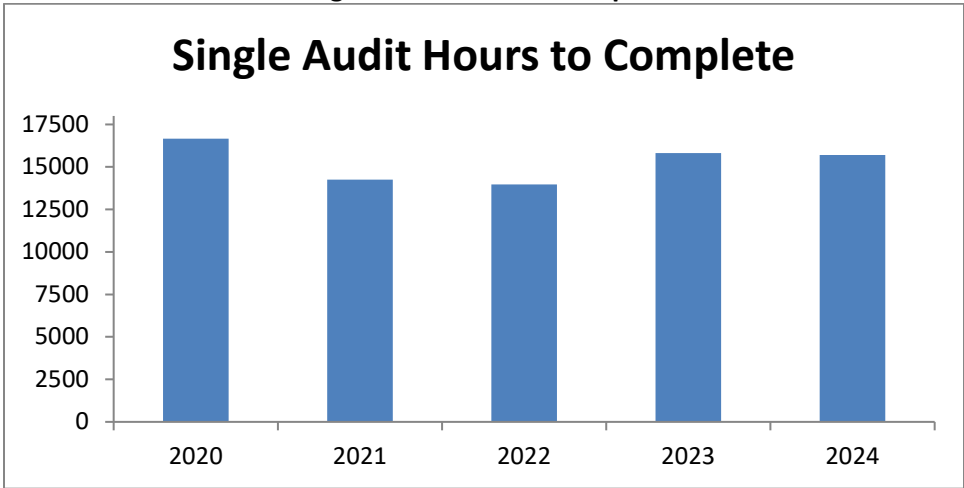
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Performance Comparison to Prior Years

Audit of Expenditures of Federal Awards (Single Audit)

The Single Audit for the fiscal year 2024 required 15,700 hours to complete compared to 15,818 hours for 2023. The hours required have generally increased since 2019 because of federal stimulus funds so we expect hours required to remain in this range for a couple of years before a return to a pre-pandemic average of approximately 12,000 hours. OSA issues this report by March 31 annually, the due date mandated by the federal government.

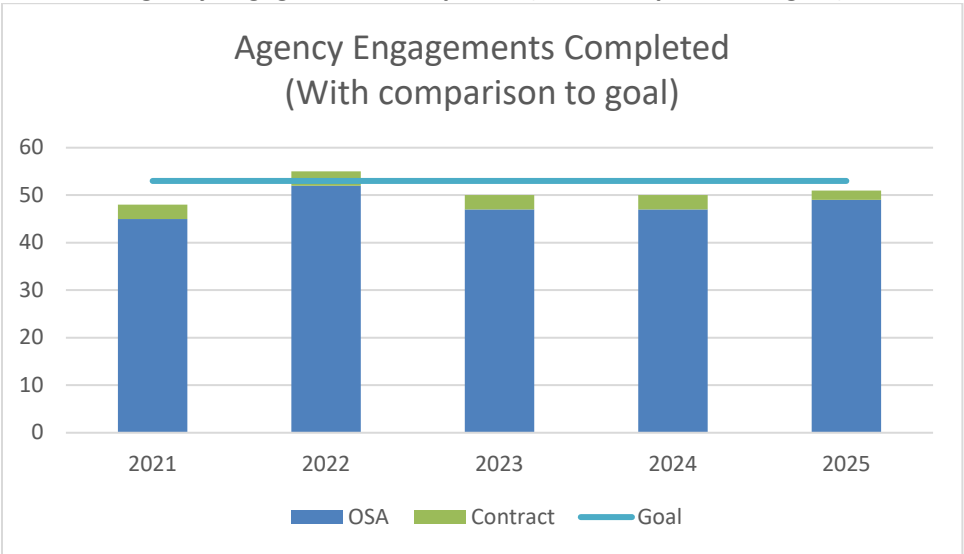
Figure 1
Single Audit Hours to Complete



Agency Engagements Completed

Attest engagements are completed for State agencies. Our goal since 2021 is to complete at minimum 53 engagements within the fiscal year. These engagements are primarily performed between March and September. Figure 2 illustrates engagements completed during the fiscal year compared to the goal.

Figure 2
Agency Engagements Completed (With comparison to goal)

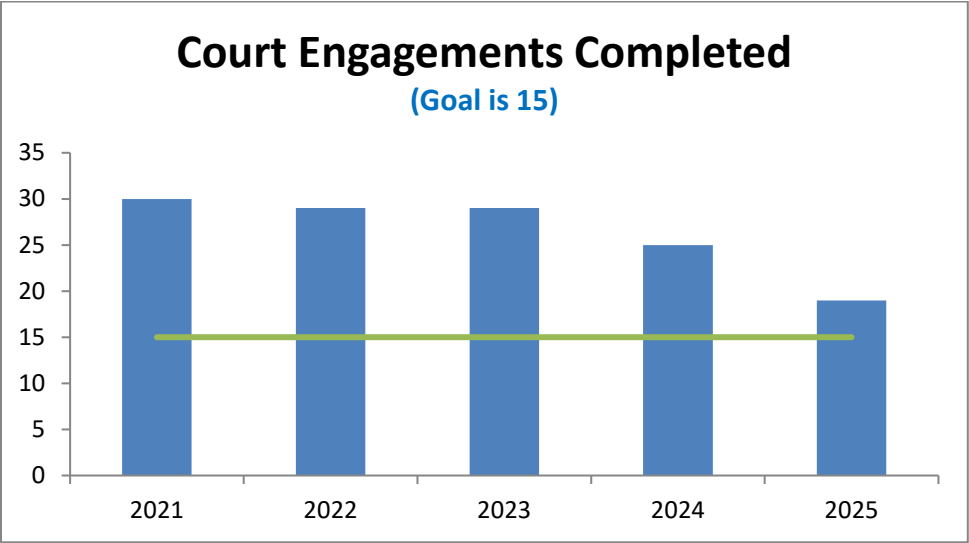


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Court Engagements

For the fiscal year 2025, 19 court engagements were issued, exceeding our goal of 15.

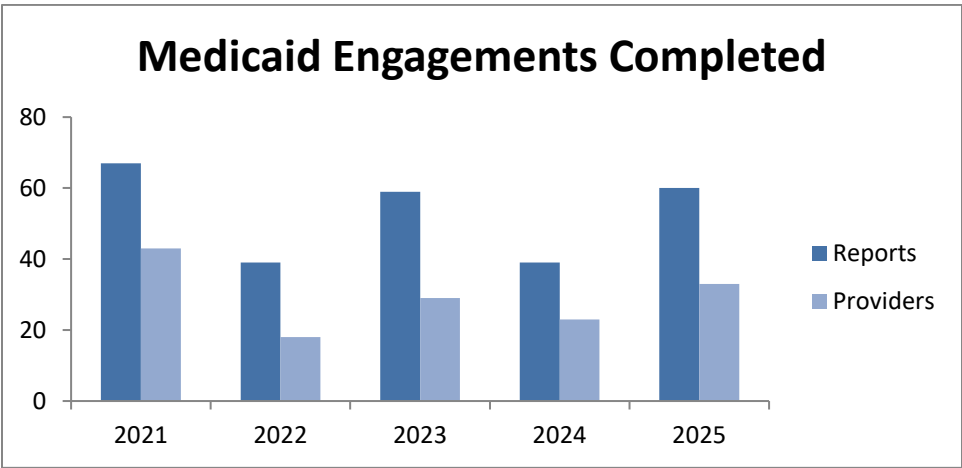
Figure 3
Court Engagements Completed (Goal = 15)



Medicaid Engagements Completed

For the fiscal year 2025, reports for 60 Medicaid engagements were issued, covering 33 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. Report issuance numbers can vary greatly between fiscal years due in large part to work related to large chain operations and length of engagements.

Figure 4
Medicaid Engagements Completed

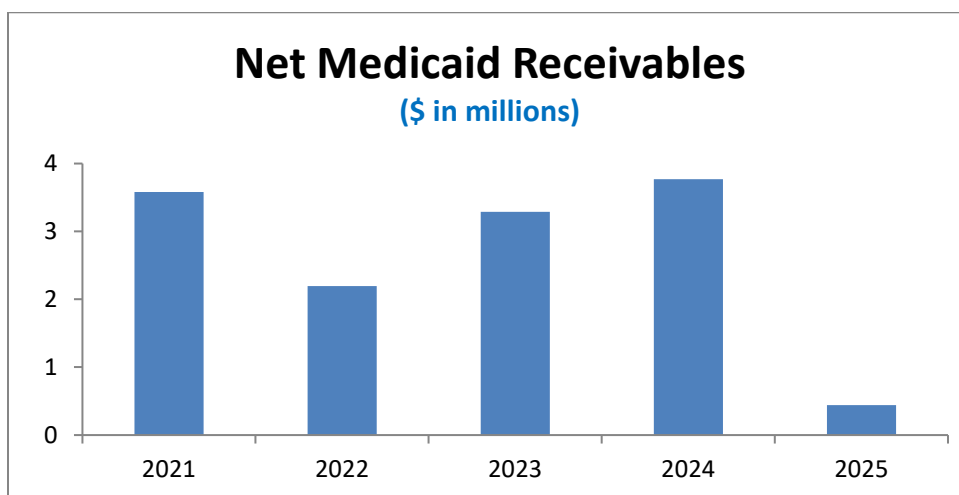


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Medicaid Receivables Established

For the fiscal year 2025, Medicaid receivables of \$441,763 to date have been established by DHHS, based on the findings in reports we issued. As illustrated in Figure 5, 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.

Figure 5
Medicaid Receivables Established (\$ in millions)



How We Are Organized

OSA is organized into three service delivery divisions: State Agency, Medicaid, and Internal Audit Services, and is supported by an Administration division.

State Agency - Composed of approximately 26 permanently assigned audit professionals, this division has four core responsibilities:

1. Annual audit of the State's Annual Comprehensive Financial Report (ACFR) 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 that is not separately audited, which are focused on internal controls.
4. Attestation engagements of county and municipal treasurers, county clerks of court, magistrates, and municipal clerks of court to ensure that the imposition, collection, and remittance of court fines, fees, and assessments are in accordance with applicable state laws.

Medicaid - Composed of approximately 21 permanently assigned 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,

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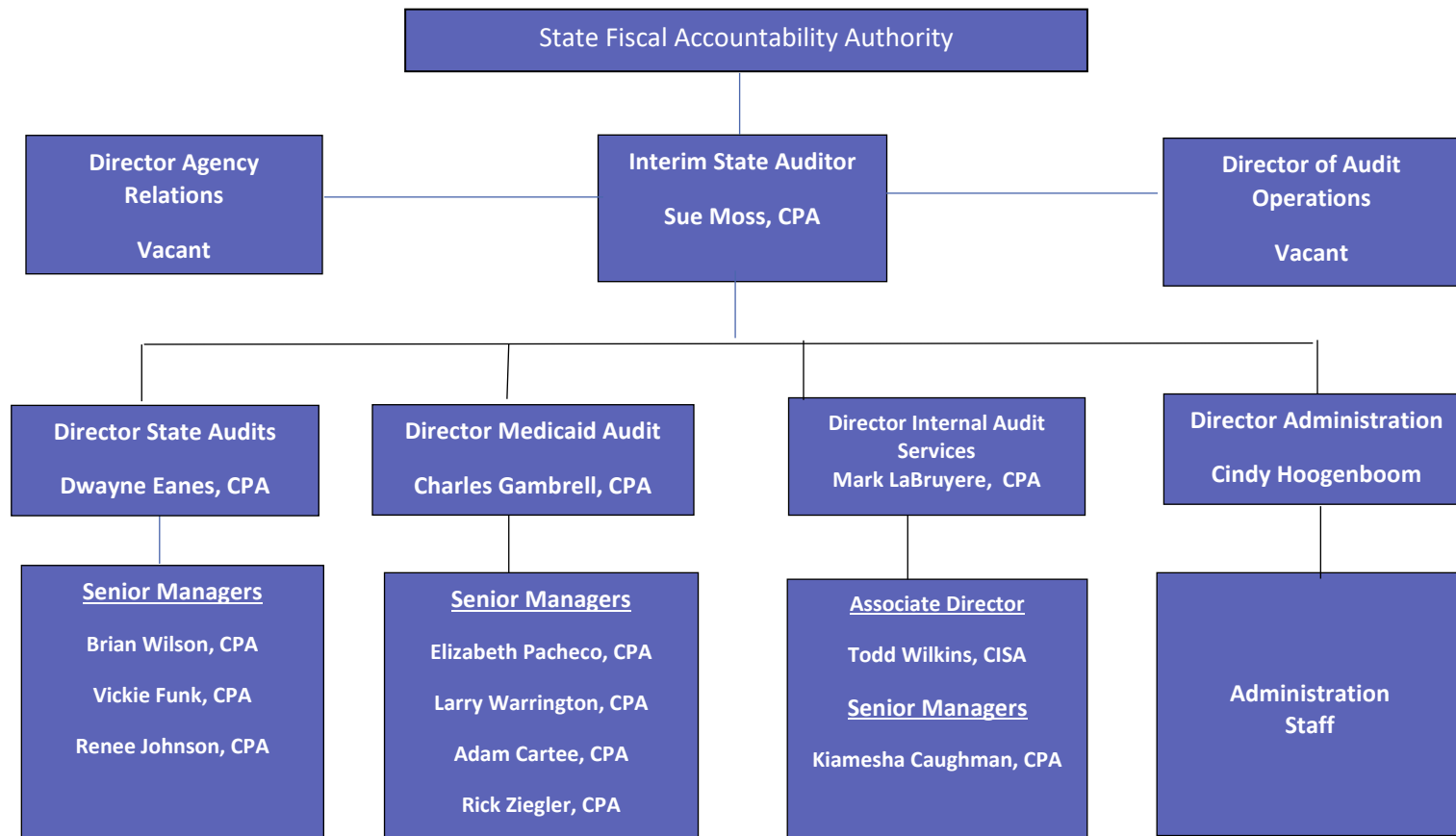
the applicable contract between DHHS and the Medicaid provider and all applicable state and federal laws and regulations. The contract agreement with DHHS requires that an engagement be performed on each provider facility at least once every four consecutive cost reporting periods.

Internal Audit Services – Composed of approximately seven audit professionals, this division focuses on providing services to the South Carolina Department of Transportation (SCDOT) and performs independent and objective assurance and consulting activities designed to add value or improve SCDOT’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 – Composed of approximately six administrative professionals who provide accounting, budgeting, human resource, purchasing, technology, word processing and other administrative support for the agency. There will be two retirements in this division in FY26.

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AGENCY ORGANIZATIONAL CHART



2025

Reorganization and Compliance

as submitted for the Accountability Report by:

F270 - STATE AUDITOR'S OFFICE

Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Sue	Moss	Interim State Auditor/Executive Director	smoss@osa.sc.gov	803-832-8249

Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Cindy	Hoogenboom	Director of Administration	choogenboom@osa.sc.gov	803-832-8294

Agency Mission	Adopted in:	2016
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To promote trust and confidence in South Carolina state government.

Agency Vision	Adopted in:	2016
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Making a positive impact by working with State entities to ensure transparency and accountability; and enabling them to achieve meaningful impact.

Recommendations for reorganization requiring legislative change:

None

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

None

Significant events related to the agency that occurred in FY2025

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
No significant events occurred that impacted performance measures.				

Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? (See also S.C. Code Ann. § 60-2-20).

Yes

Reason agency is out of compliance: (if applicable)

Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 30-1-10 through 30-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).		Yes
Does the law allow the agency to promulgate regulations?		No
Law number(s) which gives the agency the authority to promulgate regulations:		
Has the agency promulgated any regulations?		No
Is the agency in compliance with S.C. Code Ann. § 1-23-120 (J), which requires an agency to conduct a formal review of its regulations every five years?		Yes
(End of Reorganization and Compliance Section)		

FY2025

Strategic Plan Results

as submitted for the Accountability Report by:

F270 - STATE AUDITOR'S OFFICE

- Goal 1 Assure our deliverables are timely and meaningful to users.
- Goal 2 Provide effective internal audit services for SCDOT.
- Goal 3 Increase employee knowledge, skills and engagement.
- Goal 4 Monitor productivity and performance.
- Goal 5 Maintain an effective recruiting strategy
- Goal 6 Create and maintain an environment that is recognized as a workplace of choice.
- Goal 7 Manage agency's workforce effectively
- Goal 8 Assure an agile business operation

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	Audit of the State's ACFR completed by the target date.				State Objective: Government and Citizens									
1.1.1	Audit of the State's ACFR completed by the target date - number of days past target.	5	0	57	Count	Maintain range	State fiscal year	Days issued beyond target	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	The State of SC, debt markets, debt rating agencies, citizens	0500.00000.000	
1.2	Audit of State's Schedule of Expenditures of Federal Awards by target date.				State Objective: Government and Citizens									
1.2.1	Audit of State's Schedule of Expenditures of Federal Awards by target date - number of days past target.	0	0	-3	Count	Maintain range	State fiscal year	Days issued beyond target.	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	The State of SC, federal granting agencies, citizens	0500.00000.000	
1.3	Attest engagements of state agencies (including those contracted) completed by 6/30 of the following year.				State Objective: Government and Citizens									
1.3.1	Attest engagements of state agencies (including those contracted) completed during the fiscal year - percent of total engagements planned.	61%	70%	69%	Percent	Equal to or greater than	State fiscal year	Total completed/Total available to be completed	Internal records	osa.sc.gov/reports	Timely and reliable information regarding agency operating controls.	State agency management, citizens	0500.00000.000	
1.4	Number of engagements selected for internal quality inspection.				State Objective: Government and Citizens									
1.4.1	Number of engagements inspected for quality assurance reviews during the fiscal year.	5	9	5	Count	Equal to or greater than	State fiscal year	Number inspected.	Internal records	QA director records	Confidence that OSA's system of quality assurance is effective.	OSA management	0500.00000.000	
2.1	Reports issued during the fiscal year.				State Objective: Government and Citizens									

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
2.1.1	Number of internal audit reports issued during the fiscal year.	4	5	6	Count	Equal to or greater than	State fiscal year	Number issued.	Report date	osa.sc.gov/reports	Accountability for internal audit productivity.	SCDOT audit committee, SCDOT management, citizens	1015.00000.000	
2.2	Presentations to the audit committee. State Objective: Government and Citizens													
2.2.1	Presentations made to the Audit Committee during the fiscal year.	4	4	4	Count	Equal to or greater than	State fiscal year	Presentations made	Audit committee meeting minutes	www.scdot.org/inside	Accountability for internal audit communication	SCDOT audit committee, SCDOT management, citizens	1015.00000.000	
2.3	Verification that audit report management action plans (MAPs) were implemented. State Objective: Government and Citizens													
2.3.1	Verification that audit report management actions plans (MAPS) were implemented - MAPs verified/Total MAPs	100%	100%	100%	Percent	Maintain range	State fiscal year	MAPs verified/Total MAPS	Internal records	Quarterly records provided to management located on internal server.	Management accountability for Management Action Plans	SCDOT audit committee, SCDOT management, citizens	1015.00000.000	
3.1	Provide incentives that encourage staff to obtain certification. State Objective: Education, Training, and Human Development													
3.1.1	Impact of incentives on encouraging staff to obtain certifications - Staff who have earned CPA, CIA or CISA certification.	35.40%	50%	33%	Percent	Equal to or greater than	State fiscal year	Certified staff/Total staff in services delivery divisions	Internal records	Certification records maintained on internal servers	Certified staff are needed for succession to leadership positions.	OSA management	0500.00000.000	
3.2	Provide external and internal leadership development opportunities. State Objective: Education, Training, and Human Development													
3.2.1	Provide internal and external leadership training - Staff who have attended leadership training.	18	15	18	Count	Equal to or greater than	State fiscal year	Staff who have received leadership training	Internal records	Records maintained on internal servers	Agency leadership with strong skills.	OSA management	0500.00000.000	
3.3	Require staff to obtain at least 40 hours of job-related training annually. State Objective: Education, Training, and Human Development													
3.3.1	Staff who have obtained minimum hours of required annual training.	100%	100%	100%	Percent	Maintain range	State fiscal year	Staff who have met annual training requirement	Internal records	Records maintained on internal servers	Measure of training received	OSA management	0500.00000.000	
4.1	Increase efficiency of State engagements while maintaining value. State Objective: Education, Training, and Human Development													
4.1.1	Improve engagement efficiency - Average hours per State attestation engagement.	181	225	185	Count	Equal to or less than	State fiscal year	Total hours/Engagements completed	Internal records	Records maintained on internal servers	Measure of efficiency	OSA management	0500.00000.000	
4.2	Increase efficiency of Medicaid engagements while maintaining value. State Objective: Education, Training, and Human Development													

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
4.2.1	Improve engagement efficiency - Average hours per Medicaid engagement.	541	400	410	Count	Equal to or less than	State fiscal year	Total hours/Engagements completed	Internal records	Records maintained on internal servers	Measure of efficiency	OSA management	0500.00000.000	
5.1	Fill open positions timely.					State Objective: Education, Training, and Human Development								
5.1.1	Fill open positions timely when possible - Average open positions.	7	5	9	Count	Equal to or greater than	State fiscal year	Average open positions over the fiscal year	SCEIS	Records maintained on internal servers	Ability to maintain a stable workforce	OSA management	0500.00000.000	
5.2	Increase visibility of OSA at campus recruiting events.					State Objective: Education, Training, and Human Development								
5.2.1	Increase OSA visibility on college campuses - Number of campus recruiting events attended during the fiscal year.	8	5	5	Count	Equal to or greater than	State fiscal year	Number attended	Internal records	Records maintained on internal servers	Measure of effort in recruiting from college campuses	OSA management	0500.00000.000	Includes State sponsored virtual event for Veterans.
6.1	Promote a diverse workforce.					State Objective: Education, Training, and Human Development								
6.1.1	Promote a diverse workplace - Percent of employees who are other than white males.	70.37%	70%	72%	Percent	Equal to or greater than	State fiscal year	As a percent of positions filled at year end	SCEIS	Records maintained on internal servers	Measure of diversity	OSA management	0500.00000.000	
6.2	Maintain a stable workforce.					State Objective: Education, Training, and Human Development								
6.2.1	Maintain a stable workforce - Turnover for the fiscal year.	4%	10%	9%	Percent	Equal to or less than	State fiscal year	Total separations/Average filled positions for the year	SCEIS	Records maintained on internal servers	Measure of ability to retain employees or hire new ones	OSA management	0500.00000.000	
7.1	Provide timely feedback and direction to enhance staff development.					State Objective: Education, Training, and Human Development								
7.1.1	Provide timely feedback to enhance development - Percent of staff with 3 or more documented check-ins/coaching sessions during the fiscal year.	100%	100%	0%	Percent	Maintain range	State fiscal year	Number documented	Internal records	Records maintained on internal servers	Timeliness of performance feedback	OSA management	0500.00000.000	We have moved away from having a pool of staff which float between divisions. Staff is now assigned to teams and will be managed by their appointed Senior Manager
7.2	Develop staff with experience and skills to become managers.					State Objective: Education, Training, and Human Development								

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
7.2.1	Equip staff with experience and skills to become managers - Percent of auditors in management positions.	50%	15%	36%	Percent	Equal to or greater than	State fiscal year	Managers/Total auditors	SCEIS	Records maintained on internal servers	Measure of staff who have achieved a high level of performance success	OSA management	0500.00000.000	Have relaxed requirement for promoting to manager only when CPA certification obtained.
8.1	Manage agency spending to within 90% of budget.								State Objective: Government and Citizens					
8.1.1	Manage agency to within 90% of budget - Percent of budget spent.	83%	90%	89%	Percent	Equal to or less than	State fiscal year	General fund spending actual compared to budget	SCEIS	Records maintained on internal servers	Accountability for resources	OSA management	0500.00000.000	OSA has a proviso to carry over 100% of funds not used for FY 2026. These funds are to be used for operating expenses and legal fees.
8.2	Promote accountability for staff productivity.								State Objective: Government and Citizens					
8.2.1	Promote accountability and staff productivity - Average staff utilization.	73%	75%	72%	Percent	Equal to or greater than	State fiscal year	Chargeable hours/Total hours	SCEIS	Records maintained on internal servers	Accountability for utilization	OSA management	0500.00000.000	
8.3	Provide timely training to staff tailored to their needs.								State Objective: Government and Citizens					
8.3.1	Provide timely training to staff tailored to their needs - Number of in-house training courses provided.	7	3	4	Count	Equal to or greater than	State fiscal year	Number completed	Internal records	Records maintained on internal servers	Measure of tailored training delivered	OSA management	0500.00000.000	

FY2026

Strategic Plan Development

as submitted for the Accountability Report by:
F270 - STATE AUDITOR'S OFFICE

- Goal 1 Assure our deliverables are timely and meaningful to users.
- Goal 2 Provide effective internal audit services for SCDOT.
- Goal 3 Increase employee knowledge, skills and engagement.
- Goal 4 Monitor productivity and performance.
- Goal 5 Maintain an effective recruiting strategy
- Goal 6 Create and maintain an environment that is recognized as a workplace of choice.
- Goal 7 Manage agency's workforce effectively
- Goal 8 Assure an agile business operation

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 Audit of the State's ACFR completed by the target date. State Objective: Government and Citizens													
1.1.1	Audit of the State's ACFR completed by the target date - number of days past target.	5	0	Count	Maintain range	State fiscal year	Days issued beyond target	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	The State of SC, debt markets, debt rating agencies, citizens	0500.00000.000	
1.2 Audit of State's Schedule of Expenditures of Federal Awards by target date. State Objective: Government and Citizens													
1.2.1	Audit of State's Schedule of Expenditures of Federal Awards by target date - number of days past target.	0	0	Count	Maintain range	State fiscal year	Days issued beyond target.	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	The State of SC, federal granting agencies, citizens	0500.00000.000	
1.3 Attest engagements of state agencies (including those contracted) completed by 6/30 of the following year. State Objective: Government and Citizens													
1.3.1	Attest engagements of state agencies (including those contracted) completed during the fiscal year - percent of total engagements planned.	61%	70%	Percent	Equal to or greater than	State fiscal year	Total completed/Total available to be completed	Internal records	osa.sc.gov/reports	Timely and reliable information regarding agency operating controls.	State agency management, citizens	0500.00000.000	
1.4 Number of engagements selected for internal quality inspection. State Objective: Government and Citizens													
1.4.1	Number of engagements inspected for quality assurance reviews during the fiscal year.	5	9	Count	Equal to or greater than	State fiscal year	Number inspected.	Internal records	QA director records	Confidence that OSA's system of quality assurance is effective.	OSA management	0500.00000.000	
2.1 Reports issued during the fiscal year. State Objective: Government and Citizens													
2.1.1	Number of internal audit reports issued during the fiscal year.	4	5	Count	Equal to or greater than	State fiscal year	Number issued.	Report date	osa.sc.gov/reports	Accountability for internal audit productivity.	SCDOT audit committee, SCDOT management, citizens	1015.00000.000	
2.2 Presentations to the audit committee. State Objective: Government and Citizens													
2.2.1	Presentations made to the Audit Committee during the fiscal year.	4	4	Count	Equal to or greater than	State fiscal year	Presentations made	Audit committee meeting minutes	www.scdot.org/inside	Accountability for internal audit communication	SCDOT audit committee, SCDOT management, citizens	1015.00000.000	
2.3 Verification that audit report management action plans (MAPs) were implemented. State Objective: Government and Citizens													
2.3.1	Verification that audit report management actions plans (MAPs) were implemented - MAPs verified/Total MAPs	100%	100%	Percent	Maintain range	State fiscal year	MAPs verified/Total MAPs	Internal records	Quarterly records provided to management located on internal server.	Management accountability for Management Action Plans	SCDOT audit committee, SCDOT management, citizens	1015.00000.000	
3.1 Provide incentives that encourage staff to obtain certification. State Objective: Education, Training, and Human Development													

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.1.1	Impact of incentives on encouraging staff to obtain certifications - Staff who have earned CPA, CIA or CISA certification.	35.40%	50%	Percent	Equal to or greater than	State fiscal year	Certified staff/Total staff in services delivery divisions	Internal records	Certification records maintained on internal servers	Certified staff are needed for succession to leadership positions.	OSA management	0500.00000.000	
3.2 Provide external and internal leadership development opportunities.		State Objective: Education, Training, and Human Development											
3.2.1	Provide internal and external leadership training - Staff who have attended leadership training.	18	15	Count	Equal to or greater than	State fiscal year	Staff who have received leadership training	Internal records	Records maintained on internal servers	Agency leadership with strong skills.	OSA management	0500.00000.000	
3.3 Require staff to obtain at least 40 hours of job-related training annually.		State Objective: Education, Training, and Human Development											
3.3.1	Staff who have obtained minimum hours of required annual training.	100%	100%	Percent	Maintain range	State fiscal year	Staff who have met annual training requirement	Internal records	Records maintained on internal servers	Measure of training received	OSA management	0500.00000.000	
4.1 Increase efficiency of State engagements while maintaining value.		State Objective: Education, Training, and Human Development											
4.1.1	Improve engagement efficiency - Average hours per State attestation engagement.	181	225	Count	Equal to or less than	State fiscal year	Total hours/Engagements completed	Internal records	Records maintained on internal servers	Measure of efficiency	OSA management	0500.00000.000	
4.2 Increase efficiency of Medicaid engagements while maintaining value.		State Objective: Education, Training, and Human Development											
4.2.1	Improve engagement efficiency - Average hours per Medicaid engagement.	541	400	Count	Equal to or less than	State fiscal year	Total hours/Engagements completed	Internal records	Records maintained on internal servers	Measure of efficiency	OSA management	0500.00000.000	
5.1 Fill open positions timely.		State Objective: Education, Training, and Human Development											
5.1.1	Fill open positions timely when possible - Average open positions.	7	5	Count	Equal to or greater than	State fiscal year	Average open positions over the fiscal year	SCEIS	Records maintained on internal servers	Ability to maintain a stable workforce	OSA management	0500.00000.000	
5.2 Increase visibility of OSA at campus recruiting events.		State Objective: Education, Training, and Human Development											
5.2.1	Increase OSA visibility on college campuses - Number of campus recruiting events attended during the fiscal year.	8	5	Count	Equal to or greater than	State fiscal year	Number attended	Internal records	Records maintained on internal servers	Measure of effort in recruiting from college campuses	OSA management	0500.00000.000	
6.1 Promote a diverse workforce.		State Objective: Education, Training, and Human Development											
6.1.1	Promote a diverse workplace - Percent of employees who are other than white males.	70.37%	70%	Percent	Equal to or greater than	State fiscal year	As a percent of positions filled at year end	SCEIS	Records maintained on internal servers	Measure of diversity	OSA management	0500.00000.000	
6.2 Maintain a stable workforce.		State Objective: Education, Training, and Human Development											

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
6.2.1	Maintain a stable workforce - Turnover for the fiscal year.	4%	10%	Percent	Equal to or less than	State fiscal year	Total separations/Average filled positions for the year	SCEIS	Records maintained on internal servers	Measure of ability to retain employees or hire new ones	OSA management	0500.00000.000	
7.1 Develop staff with experience and skills to become managers. State Objective: Education, Training, and Human Development													
7.1.1	Equip staff with experience and skills to become managers - Percent of auditors in management positions.	50%	40%	Percent	Equal to or greater than	State fiscal year	Managers/Total auditors	SCEIS	Records maintained on internal servers	Measure of staff who have achieved a high level of performance success	OSA management	0500.00000.000	
8.1 Manage agency spending to within 90% of budget. State Objective: Government and Citizens													
8.1.1	Manage agency to within 90% of budget - Percent of budget spent.	83%	90%	Percent	Equal to or less than	State fiscal year	General fund spending actual compared to budget	SCEIS	Records maintained on internal servers	Accountability for resources	OSA management	0500.00000.000	
8.2 Promote accountability for staff productivity. State Objective: Government and Citizens													
8.2.1	Promote accountability and staff productivity - Average staff utilization.	73%	75%	Percent	Equal to or greater than	State fiscal year	Chargeable hours/Total hours	SCEIS	Records maintained on internal servers	Accountability for utilization	OSA management	0500.00000.000	
8.3 Provide timely training to staff tailored to their needs. State Objective: Government and Citizens													
8.3.1	Provide timely training to staff tailored to their needs - Number of in-house training courses provided.	7	3	Count	Equal to or greater than	State fiscal year	Number completed	Internal records	Records maintained on internal servers	Measure of tailored training delivered	OSA management	0500.00000.000	

2025

Budget Data

as submitted for the Accountability Report by:

F270 - STATE AUDITOR'S OFFICE

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
0100.000000.000	Administration	Accounting, budgeting, human resource, purchasing, technology and other administrative support	\$ 479,304.72	\$ -	\$ -	\$ 479,304.72	\$ 558,428.00	\$ -	\$ -	\$ 558,428.00
0500.000000.000	Audits	Audit services to include statewide and agency-specific engagements as well as services provided to SCDHHS	\$ 3,438,820.45	\$ 1,568,049.58	\$ -	\$ 5,006,870.03	\$ 4,378,310.49	\$ 2,080,893.50	\$ -	\$ 6,459,203.99
1015.000000.000	Internal Audit Services	Internal audit services for SCDOT	\$ 698,755.65	\$ -	\$ -	\$ 698,755.65	\$ 727,725.00	\$ -	\$ -	\$ 727,725.00
9500.050000.000	State Employer Contributions	Fringe benefit employer contributions	\$ 1,409,248.19	\$ 493,580.86	\$ -	\$ 1,902,829.05	\$ 2,233,558.00	\$ 998,745.50	\$ -	\$ 3,232,303.50

2025

Legal Data

as submitted for the Accountability Report by:

F270 - STATE AUDITOR'S OFFICE

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2025
105.1	State	Proviso	Annual audit of federal programs	Report our agency must/may provide		No Change
105.2	State	Proviso	Carryover Medicaid funds	Not related to agency deliverable		No Change
105.3	State	Proviso	Fraud identified referred to Inspector General	Report our agency must/may provide		No Change
105.4	State	Proviso	Annual audit of court fees and fines	Report our agency must/may provide		No Change
117.93	State	Proviso	Submission of schedule of federal program expenditures to OSA	Not related to agency deliverable	Schedules are used in statewide single audit	No Change
105.5	State	Proviso	Special study of long-term obligations	Report our agency must/may provide		No Change
105.6	State	Proviso	Authorization to provide internal audit services on a cost reimbursement basis.	Requires a manner of delivery		No Change
11-7-30	State	Statute	Audit reports	Report our agency must/may provide		No Change
11-7-35	State	Statute	Access to records	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2025
11-7-40	State	Statute	Medicaid engagements under contract with DHHS	Report our agency must/may provide		No Change
11-7-45	State	Statute	Guarantee of independence			No Change
11-7-50	State	Statute	Service on board or commission	Not related to agency deliverable		No Change
11-7-55	State	Statute	Use of certified public accountants	Requires a service	Use of CPA firms to provide audit services	No Change
11-7-60	State	Statute	Reimbursed audit costs	Requires a service	Reimbursement of cost of CPA firm services	No Change
11-27-70	State	Statute	Sources of revenue per State Constitution	Not related to agency deliverable		No Change
8-11-94	State	Statute	Access to confidential information - payroll deducted contributions	Not related to agency deliverable		No Change
11-7-10	State	Statute	Selection of assistants	Not related to agency deliverable		No Change
1-11-20	State	Statute	Transfer to State Fiscal Accountability Authority	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2025
11-7-20	State	Statute	Annual audits of state agencies	Report our agency must/may provide		No Change
11-7-25	State	Statute	Periodic audits - courts	Report our agency must/may provide		No Change
12-28-2725	State	Statute	Annual audit - regional transportation authorities	Report our agency must/may provide		No Change
11-35-1250	State	Statute	Authority to contract for auditing services	Not related to agency deliverable		No Change
11-37-240	State	Statute	Annual audit - Rural Infrastructure Authority	Report our agency must/may provide		No Change
11-51-110	State	Statute	Authorization of general obligation debt	Report our agency must/may provide		No Change
11-9-110	State	Statute	Audit of contributed funds	Report our agency must/may provide		No Change
12-54-240	State	Statute	Prohibition of disclosure	Not related to agency deliverable		No Change
13-1-50	State	Statute	Annual audit - Department of Commerce	Report our agency must/may provide		No Change
14-1-210	State	Statute	Periodic audits - courts	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2025
23-6-50	State	Statute	Annual audit - DPS	Report our agency must/may provide		No Change
38-79-470	State	Statute	Annual audit - Medical Malpractice Fund	Report our agency must/may provide		No Change
41-43-260	State	Statute	Annual audit - Jobs - Economic Development Fund Act	Report our agency must/may provide		No Change
44-53-450	State	Statute	State Treasurer may direct audit of courts	Report our agency must/may provide		No Change
44-96-165	State	Statute	Independent audit of trust funds - DHEC	Report our agency must/may provide		No Change
50-5-2720	State	Statute	Periodic examination of the Compact Commission	Report our agency must/may provide		No Change
57-1-360	State	Statute	Chief internal auditor for SC Department of Transportation	Requires a service	Internal audit services for SCDOT	No Change
59-115-180	State	Statute	Annual audit - Education Assistance Authority	Report our agency must/may provide		No Change
59-20-95	State	Statute	Fiscal practices for state agencies acting as a local education authority	Report our agency must/may provide		No Change
9-16-380	State	Statute	Fiduciary audit of the Retirement System Investment Commission	Report our agency must/may provide		No Change

2025		Services Data as submitted for the Accountability Report by: F270 - STATE AUDITOR'S OFFICE						
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
Assurance and attestation services	Government of the State of SC	Government of the State of SC	Debt markets, Federal government, citizens	State	Assurance and attestation engagements statewide and agency specific	Access to debt and to federal funding sources could be reduced	No Change	
Attestation services	Government of the State of SC	Government of the State of SC	SC local governments	State	Attestation engagements of court fines, fees and assessments	Unidentified errors in collection of fines, fees and assessments	No Change	
Attestation services	SC Department of Health and Human Services	SC Department of Health and Human Services	Federal Department of Health and Human Services	Medicaid	Attestation engagements of financial and statistical reports	Unidentified errors in Medicaid cost reimbursements	No Change	
Internal audit services	SC Department of Transportation	SC Department of Transportation	Citizens	Internal Audit	Internal audit services	Reduced confidence in SCDOT	No Change	

2025	<u>Partnerships Data</u> as submitted for the Accountability Report by: F270 - STATE AUDITOR'S OFFICE			
	Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
	Private Business Organization	Law firm specializing in Medicaid	Legal services	No Change
State Government	SC DHHS	Program documentation and technical support	No Change	
Private Business Organization	Various CPA firms	Contract assurance services	No Change	
Private Business Organization	Law firm to assist and represent the agencies with specialized legal matters	Legal services	Add	

2025

Reports Data

as submitted for the Accountability Report by:

F270 - STATE AUDITOR'S OFFICE

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Annual Audit of Court Fees and Fines	105.4	To audit and report whether or not the assessments, surcharges, fees, fines, forfeitures, escheatments, or other monetary penalties imposed and/or mandated are properly collected and remitted to the State	October 2024	Annually	Other	Available on agency's website	https://osa.sc.gov/court-reports/	No Change	
Hampton County Audit	117.201	Forensic audit of county finances	June 2025	Other	Other	Available on the Office of Inspector Generals website	https://oig.sc.gov/sites/oig/files/Documents/Reports/2025/Hampton_Cnty_Forensic_Accounting_Rpt.pdf	Add	
Special Study of Long- Term Debt Obligations	105.5	Higher Ed debt obligations	October 2024	Annually	South Carolina state agency or agencies	Available on agency's website	https://osa.sc.gov/wp-content/uploads/2024/02/Long-Term-2023.pdf	Add	
Town of Calhoun Falls Audit	117.2	Forensic audit of towns finances	April 2025	Other	Other	Available on the Office of Inspector Generals website	https://oig.sc.gov/sites/oig/files/Documents/Reports/2025/ISSUED_Forensic_Examination_Report-Town_of_Calhoun_Falls_South_Carolina.pdf	Add	

AGENCY NAME:	Office of the State Auditor		
AGENCY CODE:	F270	SECTION:	105

2025 Accountability Report

SUBMISSION FORM

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

- Data Template
 - Reorganization and Compliance
 - FY2025 Strategic Plan Results
 - FY2026 Strategic Plan Development
 - Legal
 - Services
 - Partnerships
 - Report or Review
 - Budget
- Discussion Template
- Organizational Template

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

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

AGENCY DIRECTOR <i>(SIGN AND DATE):</i> <i>(TYPE/PRINT NAME):</i>	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> SIGNATURE ON FILE </div> <div style="text-align: right;"> Signature Received: 09/11/2025 </div> </div> <hr style="border: 0.5px solid black;"/> <div style="text-align: center;"> Sue F. Moss, CPA- Interim State Auditor </div>
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BOARD/CMSN CHAIR <i>(SIGN AND DATE):</i> <i>(TYPE/PRINT NAME):</i>	<div style="text-align: center; font-size: 2em; font-weight: bold;">N/A</div> <hr style="border: 0.5px solid black;"/>
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