

2026 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) 2025-26, the Office of the State Inspector General (SCOIG) was staffed with an Inspector General, one Deputy Inspector General, one Program Manager I, two administrative managers, six senior auditors, and five investigators. Each auditor and investigator has extensive auditing and investigative experience, including prior law enforcement experience.

The SCOIG 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 internal auditor (CIA), certified public manager (CPM), certified financial crimes investigator (CFCI), and certified government finance officer (CGFO). The SCOIG's emphasis in providing opportunities for its staff to maintain these specialized skills ensures the SCOIG 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 annual CPE requirement for the CIA certification is 40 credit hours. The CFCI has a three-year CPE requirement of 20 credit hours. The SCOIG 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 SCOIG staff also participated in training provided by the Institute of Internal Auditors. The SCOIG collaborates with the Legislative Audit Council to receive audit training for all new SCOIG staff.

SCOIG Investigative Activities

The SCOIG "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 (S.C. Code), §1-6-20(B), and as it relates to the South Carolina Opioid Recovery Fund, per S.C. Code, §11-58-30(F). The SCOIG has investigative authority over 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 pursuant to S.C. Code, §1-6-35 et seq.

In FY 2024-25 the SCOIG's authority was further expanded by the General Assembly through Proviso 117.203, and extended in FY 2025-26, through the passage of proviso 117.188[1] which placed the SCOIG in an oversight role of agency audits or outside auditing firms that conduct audits for state agencies or local governments.

The SCOIG initiated eight high impact/time-sensitive investigations requested by the General Assembly, the Governor's Office, and the State Superintendent of Education, that included four investigations of public school districts; eight proactive risk assessments of waste and mismanagement; and eight investigations of serious misconduct by state employees that also included waste of state resources. Additionally, the SCOIG

[1] Proviso 117.188 – (GP: Inspector General Report) This proviso was initiated by the General Assembly in an effort to strengthen accountability and transparency in state agencies and local government financial practices, which states in part…*"If an investigation performed by the Office of the State Inspector General results in recommendations for subsequent audits or raises concerns supporting subsequent audits, the appropriate oversight agency may conduct or hire an outside auditing firm to conduct the audits…overseen by the State Inspector General…"*

conducted five voluntary program reviews for executive branch (EB) agencies to improve program efficiency and effectiveness for these agencies. The SCOIG also administered three agency climate and employee satisfaction surveys at the request of the agency and the SC House of Representatives Government Efficiency and Legislative Oversight Committee.

The SCOIG utilized its forensic accounting and financial investigative skills in ten investigations and disseminated six anti-fraud lessons learned and alerts to agency heads. The SCOIG made 25 referrals for potential criminal and ethics violations of law to state and federal authorities.

In addition to its investigative role, the SCOIG's outreach program provided nine training opportunities to other EB agencies and the public on financial oversight and managing fraud risk to include the LeadSC, the Charter Institute at Erskine, the Association of Government Accountants – Midlands Chapter, the Technical College System, and the Association of Certified Fraud Examiners (ACFE). In addition, the SCOIG provided outreach and participation in the ACFE International Fraud Awareness Program, LeadSC, and the SC State Internal Auditors' Association.

Reviews (8) of High Impact/Time-Sensitive Issues in State Government

- SCOIG conducted an Investigation of Sumter School District's Funding, Procurement and Construction of the Crestwood High School Athletic Field and Disposal of District Surplus Furniture, 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.

- SCOIG conducted a Limited 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.

- SCOIG conducted an Investigation of Marlboro County School District's Financial Management and Procurement Practices, 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.

- SCOIG conducted an Investigation of Clemson University and the Newry Development, 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.

- SCOIG initiated an investigation of a public school district's board of trustees, at the request of Governor Henry McMaster, in connection with various allegations regarding potential mismanagement, misconduct, and violations of state or federal law.[2]

- SCOIG initiated an investigation of SC Elections Commission, 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 related to the purchase of voting machines.

[2] Per S.C. Code, §1-6-35(E), information of an ongoing investigation is confidential until a report has been issued by the State Inspector General.

- SCOIG initiated an investigation of a public charter school, at the request of Governor Henry McMaster, in connection with various allegations regarding potential mismanagement, misconduct, and violations of state or federal law.[3]

- SCOIG initiated an investigation of a state agency, at the request of Governor Henry McMaster, in connection with allegations and concerns of potential misconduct and misuse of state resources in violation of state or federal law by a commission member.

The eight 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 SCOIG is most effective in the findings and recommendations issued through its program reviews and investigations. The SCOIG focused on providing value-added recommendations as an independent reviewer of EB agencies and programs to improve operations and efficiencies. During FY 2025-26, the SCOIG conducted eight waste/mismanagement and risk assessments, for which all eight utilized forensic accounting. The eight waste/mismanagement and risk assessments included the reviews conducted of the Office of the State Treasurer, SC Elections Commission, Clemson University and the Newry Development Project, and four public school districts.

As a result of the SCOIG's assessments, the SCOIG issued 85 recommendations to these agencies. The agencies implemented 100% of the recommendations that resulted in a combined recovery and waste identified/prevented of $17,742,090 in South Carolina tax dollars. Included in the $17,742,090, the SCOIG identified $106,874 in restitution and recovery from its investigative work.

Serious Misconduct Investigations (8) Regarding EB Employees

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

- An agency employee was alleged to have engaged in unprofessional conduct and violated agency policies. The SCOIG confirmed the allegation was unsubstantiated. The SCOIG identified procedural concerns, and recommendations were provided to executive management for appropriate action and improvements to internal controls and processes.

- An agency employee was alleged to have engaged in falsification of records and unprofessional conduct. The SCOIG determined the allegation was unsubstantiated. The SCOIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action and improvements to internal controls and processes.

- An agency employee was alleged to have engaged in financial improprieties by failing to file income taxes and conflicts of interest regarding a personal business and a state contract. The SCOIG determined the allegation was substantiated and the matter was referred to the proper state authorities for further

[3] Ibid.

review. The SCOIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action and improvements to internal controls and contract management.

- An agency employee was alleged to have violated State laws and regulations and agency policies. The SCOIG determined the allegation was unsubstantiated. The SCOIG identified procedural 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 falsification of records and was party to a larger conspiracy to defraud institutions of higher learning (IHL) in the United States. This scheme allegedly allowed individuals to fraudulently obtain a visa and matriculate at IHLs under false pretenses. The SCOIG referred the matter to the Federal Bureau of Investigation.

- An agency's commission member was alleged to have engaged in potential misconduct and misuse of state resources. This investigation is currently ongoing.

- An agency employee was alleged to have engaged in potential acts of misconduct resulting in negative fiscal impacts. This investigation is currently ongoing.

- An agency employee was alleged to have engaged in potential mismanagement, misconduct, and violations of state or federal law related to the purchase of voting machines, software, and support systems. This investigation is currently ongoing.

Voluntary Program Reviews (5) Requested by Agency Heads

The SCOIG initiated five voluntary program reviews at the request of EB agencies. The SCOIG promoted this service to EB agencies to assist in improving EB operations and processes. The SCOIG determined that the agencies did not execute its program management effectively and efficiently. The SCOIG identified $4.8 million in waste and potential fraud and issued 54 recommendations to the five agency heads to improve program efficiencies, internal controls, policies and procedures, and management processes.

In addition, the SCOIG administered three agency climate and employee satisfaction surveys at the request of the agency and the SC House of Representatives Government Efficiency and Legislative Oversight Committee. The surveys assessed management performance, mission alignment, leadership effectiveness, supervisory support, work environment, morale, and overall job satisfaction.

Lessons Learned (6) and Alerts Disseminated to EB Agencies

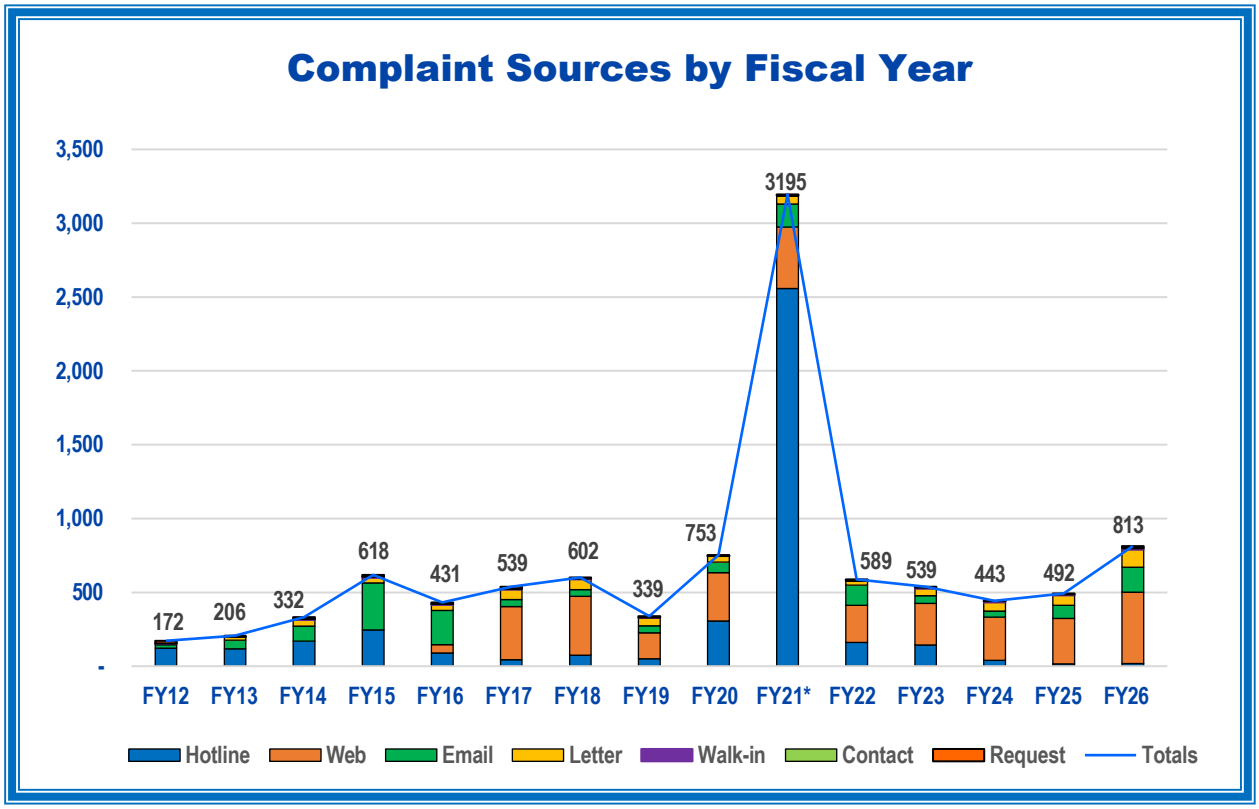
The SCOIG issued its FY 2025-26 fraud report titled, Annual Report of Fraud Conducted by EB State Employees. The SCOIG received sixteen incident notifications from seven EB agencies of potential fraud involving eighteen employees for bribery/kickbacks, computer fraud, embezzlement, fleet card fraud, theft and wire fraud, with an estimated loss of $475,312. The SCOIG disseminated six "Lessons Learned" and alerts to all 106 EB agency heads, which included fraud detection and prevention tips, fraud risks, a reported $2.2 billion in delinquent accounts receivables identified in the 2025 Debt Collection Summary Report, and the ACFE Occupational Fraud 2026: A Report to the Nations.

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SCOIG "Hotline" Operation and Fraud Complaint Program

The SCOIG operated a toll-free telephone "hotline" for the public to report fraud in state government. In addition to receiving complaints through the SCOIG's fraud hotline and the traditional method of in-person and direct correspondence with the SCOIG, the SCOIG 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 SCOIG.

During FY 2025-26, the SCOIG addressed 813 complaints with an average turnaround for complaint processing (download-assessment-action) of seven calendar days. The SCOIG received an additional 3,102 "hotline" calls that were non-jurisdictional complaints or misdirected calls, which the SCOIG referred to the applicable agency or entity. *(See chart below)*



* The SCOIG 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 SCOIG's communication efforts with the public and EB agencies and gauges the SCOIG's triage of complaints more effectively.

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SCOIG Annual Performance Measures

Below are the quantitative metrics developed specifically in the SCOIG's strategic plan to provide outcome indicators that address the stated objectives for FY 2025-26 and internal agency metrics.

Performance Measures	Strategic Plan / Internal Metric	FY 2025-26 Actual	FY 2025-26 Target	FY 2024-25 Actual
Forensic accounting investigations	Strategic	**10**	8	**13**
Waste and mismanagement investigations	Strategic	**8**	6	**8**
Misconduct investigations	Strategic	**8**	6	**6**
Voluntary program reviews	Strategic	**5**	3	**3**
Public schools and interscholastic sports investigations	Strategic	**4**	0	**3**
Economic recoveries (incl. waste prevented, based upon SCOIG findings & recommendations) *	Strategic	**$17,742,090**	$0*	**$37,973,856**
SCOIG recommendations	Strategic / Internal	**85**	50	**112**
SCOIG recommendations accepted / implemented by Agency as a percentage (%)	Strategic / Internal	**100%**	95%	**100%**
SCOIG referrals to law enforcement, State Ethics Commission, SC Department of Revenue, or State Auditor Office*	Strategic	**25**	0*	**11**
Agency Head Fraud Referrals	Strategic	**16**	5	**12**
SCOIG Alerts / "Lessons Learned"	Strategic	**6**	6	**6**
Complaints received	Strategic	**813**	400	**492**
Complaint triage – process, triage, action	Strategic / Internal	**7 calendar days**	25 calendar days	**6 calendar days**
Investigative completion time	Strategic / Internal	**123 business days**	110 business days	**105 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.

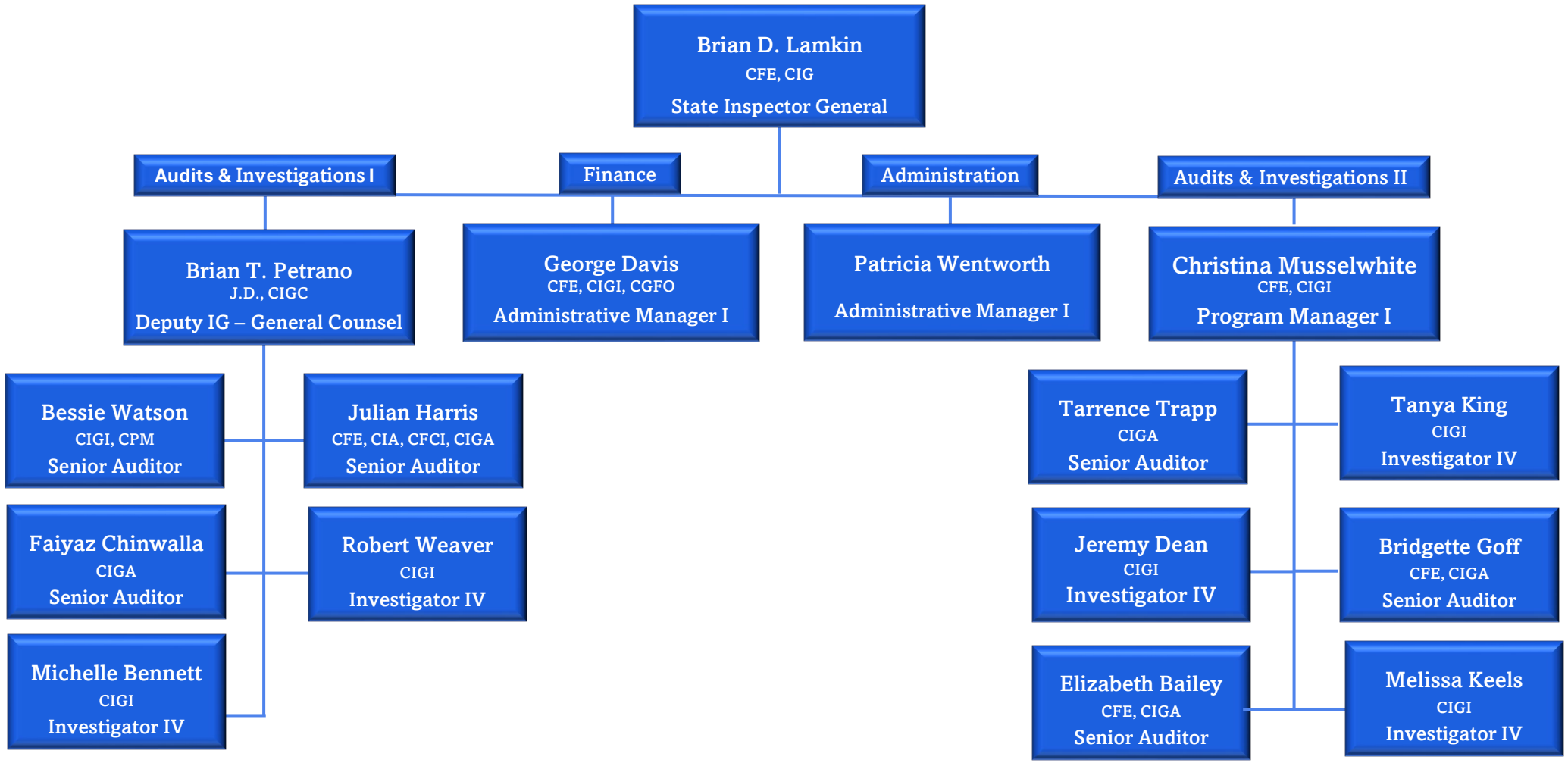
Risk Assessment and Mitigation Strategies

The SCOIG identifies its primary operational risk as the potential loss of credibility and stakeholder confidence resulting from an inaccurate report. Any drop in reporting standards directly undermines statewide accountability, as the public relies on the agency as an objective asset to investigate EB agencies and programs. To manage a growing volume of complex investigative matters, including public school district investigations, the Governor and the General Assembly authorized a staffing increase of five FTEs for FY 2026-27.

While this expansion builds physical capacity, the agency recognizes that personnel volume is only effective when paired with technical proficiency. To fully operationalize these new resources and maintain its rigorous investigative standards, the SCOIG continuously ensures that its multidisciplinary staff maintains advanced proficiency through a structured CPE framework. Investigators and auditors are systematically cross-trained in specialized forensic techniques and required to sustain active, nationally recognized credentials. By embedding these curriculum-driven skillsets into daily field operations, the agency proactively safeguards its investigative integrity and ensures its expanded team consistently delivers irrefutable oversight recommendations.

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AGENCY ORGANIZATIONAL CHART



2026

Reorganization and Compliance

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Brian	Lamkin	Agency Head/ State IG	brianlamkin@oig.sc.gov	803-896-1287

Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Bessie	Watson	Senior Auditor	bwatson@oig.sc.gov	803-896-2319

Agency Mission	Adopted in:	2012

The SCOIG'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 Inspector General 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 SCOIG'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 SCOIG 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 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 FY2026

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
No significant events occurred in the agency.				

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)	**N/A**
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:	**N/A**
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)	

FY2026

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 Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	**Investigate incidents of Executive Branch employee fraud reported by agency heads and the public utilizing the forensic accounting & certified fraud examiner skills of State Inspector General (SCOIG) staff**									**State Objective:**	**Maintaining Safety, Integrity and Security**			
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SCOIG staff	13	8	10	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Use of accounting and financial analysis in complex investigations.	Executive Branch Agencies	0105.010000.000	
1.2	**Provide "lessons learned" and alerts to agency heads for dissemination to Executive Branch employees for fraud awareness & training**									**State Objective:**	**Maintaining Safety, Integrity and Security**			
1.2.1	Dissemination of SCOIG "lessons learned" and alerts to Executive Branch agency heads.	6	6	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SCOIG Case Management Tracking System	SCOIG website (SCOIG Fraud Report)	Notification to agency heads on fraud trends and anti-fraud measures	Executive Branch Agencies	0105.010000.000	
2.1	**Investigate incidents of allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and executives**									**State Objective:**	**Maintaining Safety, Integrity and Security**			
2.1.1	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SCOIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	6	6	8	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Identify trends and deficiencies within an agency's operations	Executive Branch Agencies	0105.010000.000	
2.2	**Report suspected criminal activity to the appropriate state or federal law enforcement and prosecuting authority**									**State Objective:**	**Maintaining Safety, Integrity and Security**			
2.2.1	Provide criminal referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law enforcement of suspected criminal activity or ethics violations. (Target value set at zero)	11	0	25	Count	Equal to or greater than	State Fiscal Year	Number of referrals	SCOIG Case Management Tracking System	SCOIG 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. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.1	**Investigate incidents of Executive Branch waste having the broadest impact among state agencies**									**State Objective:**	**Government and Citizens**			
3.1.1	Economic recoveries (incl. waste identified and/or prevented) based upon SCOIG investigative findings and recommendations.	37,973,856	0.00	17,742,090	Count	Equal to or greater than	State Fiscal Year	Manual calculation of actual recoveries made by an agency following a SCOIG investigation; and, manual calculation of potential savings by an agency when a policy/process/procedure is implemented based on a SCOIG recommendation, if the process/procedure has a financial component to the agency's operations.	SCOIG Case Management Tracking System	SCOIG 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	8	Count	Equal to or greater than	State Fiscal Year	Number of waste and risk assessments conducted	SCOIG Case Management Tracking System	SCOIG 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	
3.2	**Assess and improve Executive Branch agencies' policies and processes**									**State Objective:**	**Government and Citizens**			
3.2.1	SCOIG recommendations issued to agencies to improve policies and processes.	112	50	85	Count	Equal to or greater than	State Fiscal Year	Number of recommendations issued	SCOIG Case Management Tracking System	SCOIG 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 SCOIG investigative findings.	100%	95%	100%	Percent	Equal to or greater than	State Fiscal Year	Total recommendations implemented by agencies divided by the total recommendations made by the SCOIG through its investigations.	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Measure of the value and impact of SCOIG recommendations to agencies	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	
3.2.3	Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	3	3	5	Count	Equal to or greater than	State Fiscal Year	Number of reviews	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Executive Branch Agencies	0105.010000.000	
3.3	**Assess and improve SCOIG investigative completion times**									**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.3.1	110-business day time frame to complete SCOIG investigations	105	110	123	Count	Equal to or greater than	State Fiscal Year	Average number of business days for all SCOIG investigations initiated, investigated and draft report is submitted for review.	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Ensure SCOIG investigations are completed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	Includes average time of 179 business days for school district investigations./ Reset performance measure to from 90 to 110 to agree with target going forth
3.3.2	30-calendar day time frame to process, triage, and action all complaints	6	25	7	Count	Equal to or greater than	State Fiscal Year	Average number of calendar days for all complaints received, reviewed and submitted for final action.	SCOIG Case Management Tracking System	SCOIG 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	No change to measure/ changed to 25 days for next year's target
4.1	**Operate a tip "hotline" and comprehensive fraud reporting program**									**State Objective:**	**Government and Citizens**			
4.1.1	Complaints received, reviewed, and addressed from 1-800-Hotline, website complaint form, official request from Governor's Office and General Assembly, general correspondence, and walk-in.	492	400	813	Count	Equal to or greater than	State Fiscal Year	Number of complaints addressed	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Track the volume of complaints to ensure SCOIG 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	16	Count	Equal to or greater than	State Fiscal Year	Number of reports	SCOIG Case Management Tracking System	SCOIG fraud reporting spreadsheet	Identify Executive Branch employee fraud committed against a state agency	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	
5.1	**Investigate allegations of misconduct and/or performance in public schools and school boards**									**State Objective:**	**Government and Citizens**			
5.1.1	Conduct investigations of public schools/school districts, public charter schools/authorizers, public school boards and voluntary associations as requested by the Governor, State Superintendent of Education, or the majority of the legislative delegation as set forth in SC Code of Laws, Section 1-6-35.	3	0	4	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SCOIG Case Management Tracking System	SCOIG Case Management Tracking System	Identify deficiencies and performance within public education	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	

FY2027

Strategic Plan Development

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Goal 1 Identify incidents of fraud conducted by Executive Branch employees

Goal 2 Enhance Integrity in the Executive Branch

Goal 3 Reduce waste in Executive Branch operations

Goal 4 Involve Executive Branch employees and the public to identify significant waste in government

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

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	**Investigate incidents of Executive Branch employee fraud reported by agency heads and the public utilizing the forensic accounting & certified fraud examiner skills of State Inspector General (SIG) staff**								**State Objective: Maintaining Safety, Integrity and Security**				
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff	10	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" and alerts to agency heads for dissemination to Executive Branch employees for fraud awareness & training**								**State Objective: Maintaining Safety, Integrity and Security**				
1.2.1	Dissemination of SIG "lessons learned" and alerts to Executive Branch agency heads.	6	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG Case 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 allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and executives**								**State Objective: Maintaining Safety, Integrity and Security**				
2.1.1	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	8	6	Count	Equal to or greater than	State Fiscal Year	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 criminal activity to the appropriate state or federal law enforcement and prosecuting authority**								**State Objective: Maintaining Safety, Integrity and Security**				

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
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)	25	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	
3.1	**Investigate incidents of Executive Branch waste having the broadest impact among state agencies**								**State Objective:**	**Government and Citizens**			
3.1.1	Economic recoveries (incl. waste identified and/or prevented) based upon SIG investigative findings and recommendations.	17,742,090	0	Count	Equal to or greater than	State Fiscal Year	Manual calculation of actual recoveries made by an agency following a SIG investigation; and, manual calculation of potential savings by an agency when a policy/process/procedure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.	SIG Case Management Tracking System	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	State Fiscal Year	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	
3.2	**Assess and improve Executive Branch agencies' policies and processes**								**State Objective:**	**Government and Citizens**			
3.2.1	SIG recommendations issued to agencies to improve policies and processes.	85	50	Count	Equal to or greater than	State Fiscal Year	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	

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.2.2	Percentage of recommendations accepted and implemented by agencies as a result of SCOIG investigative findings.	100%	95%	Percent	Equal to or greater than	State Fiscal Year	Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG Case 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	
3.2.3	Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	5	3	Count	Equal to or greater than	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	
3.3	**Assess and improve SIG investigative completion times**									**State Objective: Government and Citizens**			
3.3.1	110-business day time frame to complete SIG investigations	123	110	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	
3.3.2	25-calendar day time frame to process, triage, and action all complaints	7	25	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	Ensure complaints are processed, vetted and addressed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	
4.1	**Operate a tip "hotline" and comprehensive fraud reporting program**									**State Objective: Government and Citizens**			
4.1.1	Complaints received, reviewed, and addressed from 1-800-Hotline, website complaint form, official request from Governor's Office and General Assembly, general correspondence, and walk-in.	813	400	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	

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
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.	16	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	
5.1	**Investigate allegations of misconduct and/or performance in public schools and school boards**								**State Objective: Government and Citizens**				
5.1.1	Conduct investigations of public schools/school districts, public charter schools/authorizers, public school boards and voluntary associations as requested by the Governor, State Superintendent of Education, or the majority of the legislative delegation as set forth in SC Code of Laws, Section 1-6-35.	4	0	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG Case Management Tracking System	SIG Case Management Tracking System	Identify deficiencies and performance within public education	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	

2026 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
0105.010000.000	Office of Inspector General	Agency expenditures for personnel costs and other expenses	$ 1,612,689.04	$ -	$ -	$ 1,612,689.04	$ 1,927,818.00	$ -	$ -	$ 1,927,818.00
0113.050000X000	Fraud Hotline	Telephone charges for toll-free fraud hotline	$ 160.01	$ -	$ -	$ 160.01	$ 321.00	$ -	$ -	$ 321.00
9500.050000.000	State Employer Contributions	Payroll and Benefit contributions	$ 523,469.57	$ -	$ -	$ 523,469.57	$ 707,153.00	$ -	$ -	$ 707,153.00
			$ 2,136,318.62			$ 2,136,318.62	$ 2,635,292.00			$ 2,635,292.00

2026

Legal Data

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§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 (SCOIG) 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 SCOIG 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

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§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	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§1-6-60	State	Statute	Authority to file a complaint with the State Ethics Commission and represent the State in any proceeding before the Ethics Commission.	Requires a service	Authority to file a complaint with the State Ethics Commission and represent the State before the Ethics Commission.	No Change
§1-6-70(B)	State	Statute	Must certify a report to the State Attorney General upon finding evidence of misfeasance, malfeasance, nonfeasance, misappropriation, fraud or other misconduct resulting in a financial loss to the State.	Report our agency must/may provide		No Change
§1-6-70(D)	State	Statute	Authority to institute forfeiture proceedings to recover property derived from or realized through unlawful gain of state funds unless a prosecutor has already instituted forfeiture proceedings.	Requires a service	Authority to institute forfeiture proceedings to recover ill-gotten gains from unlawful use of state funds.	No Change
§1-6-80	State	Statute	Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony evidence of criminal activity when it is discovered.	Report our agency must/may provide		No Change
§1-6-90	State	Statute	Must establish a toll-free public telephone number ("hotline") for the public to report fraud, waste, abuse, mismanagement, misconduct, and violations of state or federal law and wrongdoing at an agency.	Requires a service	Maintained a toll-free "hotline" for the public to report fraud and wrongdoing at a state agency.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Proviso 117.33	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
§1-6-35	State	Statute	Amended the SC Code of Laws by adding §1-6-35 to provide authority the circumstances whereby the State Inspector General may investigate certain schools; and amended section 1-6-10 relating to definitions of 'Agency' to include public schools, public school districts, public charter schools, public charter school authorizers, and any voluntary association that establishes and enforces bylaws or rules for interscholastic sports competition for public secondary schools.	Requires a service	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	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
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	Repealed
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	Repealed
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	Amended Proviso Number Only
Proviso 117.188	State	FY25-26 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 117.188 for FY2025-26	Added

2026

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 FY2026	Summary of changes to services
Establish staff salaries for State Inspector General employees- Deputy Inspector General, Program Manager I, Investigator IV, Senior Auditor, and two 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 two 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	Legislative leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	

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 FY2026	Summary of changes to services
Mandatory report to the General Assembly - Mandatory report to the General Assembly regarding case referrals from State Auditor. (Recurring proviso)	Governor of South Carolina; President Pro Tempore of the Senate and Speaker of the House of Representatives for South Carolina	Governor and Legislative leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report of agency employee engaged in suspected misconduct (fraud, waste, abuse, mismanagement, misconduct, or wrongdoing) to Governor and the agency head	Governor of South Carolina and the affected agency head(s) within the Executive Branch of state government	List of Executive Branch leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to law enforcement - Criminal referral to state or federal law enforcement when criminal activity is identified.	South Carolina law enforcement agencies (LEAs)	List of LEAs	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	

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 FY2026	Summary of changes to services
Mandatory report to State Attorney General resulting in financial loss to the State - Must certify a report to the State Attorney General upon finding evidence of misfeasance, malfeasance, nonfeasance, misappropriation, fraud or other misconduct resulting in a financial loss to the State.	SC Office of the Attorney General (AG)	AG	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report of documentary and testimonial evidence - Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony evidence of criminal activity when it is discovered.	SC Office of the Attorney General or the appropriate prosecuting attorney (state or federal)	List of Prosecutors	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Authority to provide consulting services to Executive Branch agencies - Provide advice or recommendations to an agency that remain confidential and are not issued as a report.	All Executive Branch (EB) agencies and public colleges and universities in SC	List of EB agencies	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Inability of the requesting agency to obtain an independent review of its programs for improvement.	No Change	

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 FY2026	Summary of changes to services
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	

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 FY2026	Summary of changes to services
Provide confidentiality of persons reporting fraud - Must maintain confidentiality of individuals reporting fraud with three exceptions: (1) individual provides written consent to release name; (2) State Inspector General makes a written determination disclosure of identity is in the public interest; or (3) the Governor authorizes the disclosure of identity in the public interest.	General public who report fraud to the State Inspector General	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Analysis of Executive Branch agencies' debt reports - Annual outstanding debt reported to State Inspector General by agencies; no action required other than analytical review and ensure accuracy of data aggregated by the Department of Administration. (Recurring Proviso)	SC Office of the Governor; SC Senate Finance Committee chair; SC House Ways & Means Committee chair	Governor and Legislative leaders	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Impedes the understanding of outstanding debt within the Executive Branch during the annual budget formulation process.	No Change	
Authority to investigate public schools and school districts; public charter schools and authorizers; any voluntary association that establishes or enforces bylaws or rules of interscholastic sports competition for public secondary schools	Governor of South Carolina; State Superintendent of Education; Legislative Delegation	Public; individual public school districts	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	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 FY2026	Summary of changes to services
Authority to investigate the South Carolina Opioid Recovery Fund	State of South Carolina	Governor and Legislative leaders	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
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.	State of South Carolina	Public	General public	State Inspector General Investigations and Executive Branch state agencies	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	Added	Proviso 117.188

2026

Partnerships Data

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	State Ethics Commission	Exchange information on potential misconduct and ethics issues identified in the course of State Inspector General investigations.	No Change
State Government	State Law Enforcement Division	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	No Change
Professional Association	South Carolina School Boards Association	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
State Government	State Superintendent of Education	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
Other	Charter Institute at Erskine	Exchange information on public charter school matters 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
Professional Association	SC Association of School Business Officials	Exchange information on issues identified in the course of State Inspector General investigations.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
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
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
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

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
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
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	State Internal Auditors Association	Exchange information on issues affecting EB agencies and certification (training) of auditing and investigative staff for the SC Office of the State Inspector General	Add

2026 Reports Data

as submitted for the Accountability Report by:

D250 - STATE INSPECTOR GENERAL

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Agency Accountability Report	§1-1-810	The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial performance results measures."	July 2026	Annually	Governor or Lt. Governor AND Legislative entity or entities AND South Carolina state agency or agencies	Provided to LSA for posting online	www.oig.sc.gov/reports	No Change	Annual end of fiscal year (FY) report is submitted in July after the close of the FY for accuracy in reporting.
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 2026	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 2026	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	Annual end of fiscal year (FY) report is submitted in July after the close of the FY for accuracy in reporting.
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 2025	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	SC Code of Laws, §1-6-35 (D) requires the submission of the report by December 31st of each calendar year. 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 2026	Annually	Legislative entity or entities	Hard copy available upon request	State Inspector General (803) 896-4729	No Change	Annual end of fiscal year (FY) report is submitted in July after the close of the FY for accuracy in reporting.
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 2026	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.

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
South Carolina Office of the State Inspector General - State Auditor's Report	§11-7-20	Agreed - Upon Procedures audit of: cash disbursements/non-payroll expenditures; payroll; journal entries; reporting packages; governance, risk and compliance SCEIS module; and Appropriation Act. No findings noted.	April 2026	Annually	South Carolina state agency or agencies	Available on agency's website	www.oig.sc.gov/reports	No Change	The Office of the State Auditor determines the frequency of the audit. This report covered 7/1/25 - 2/28/26 and FY ended 6/30/25.

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

2026 Accountability Report

SUBMISSION FORM

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

- Data Template
  - Reorganization and Compliance
  - FY2026 Strategic Plan Results
  - FY2027 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 *(SIGN AND DATE)*:	**SIGNATURE ON FILE**	**Signature Received:** 07/24/2026
(TYPE/PRINT NAME):	Brian D. Lamkin	

BOARD/CMSN CHAIR *(SIGN AND DATE)*:	**N/A**
(TYPE/PRINT NAME):	