

2026 Annual Accountability Report

Office of the State Auditor

Agency Code: F270

Table of Contents

Agency's Discussion and Analysis 1

Agency Organization Chart 7

Reorganization and Compliance 8

Strategic Plan Results 11

Strategic Plan Development 15

Budget Data 18

Legal Data 19

Services Data.....27

Partnerships Data.....28

Reports Data 29

Submission Form.....30

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

AGENCY'S DISCUSSION AND ANALYSIS

What We Do

The Office of the State Auditor (OSA) serves as an 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 audit of the statewide Annual Comprehensive Financial Report (ACFR) for fiscal year 2025 was completed on January 28, 2026, and performed jointly with Mauldin & Jenkins, a national audit firm. The ACFR engagement required approximately 6,000 hours to complete jointly with Mauldin & Jenkins.
Annual Single Audit	The audit of the statewide Schedule of Expenditures of Federal Awards (Single Audit) for fiscal year 2025 was completed on March 25, 2026. Covering compliance with laws and regulations for $13.3 billion in federal award expenditures, the single audit engagement required 12,900 hours to complete in addition to the assistance provided by various state agencies.
Annual Agency Engagements	Completion of 40 agreed-upon procedures engagements for state agencies covering fiscal year 2025, including 17 engagements that also included procedures covering a portion of fiscal year 2026.
Medicaid Examinations	Completion of 56 reports covering 28 healthcare providers receiving Medicaid reimbursement.
Internal Audit	Completion of seven internal audit reports related to South Carolina Department of Transportation (SCDOT) during the fiscal year.
County and Municipal Courts	Through contracts with three certified public accounting firms, completion of 28 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, increase our value, develop and retain staff, and manage agency resources effectively.

Productivity

- We experienced a 16% turnover rate during FY 2026 which was caused in part by two staff members retiring during the fiscal year. We ideally manage turnover to average approximately 10%. However, the recruiting and retaining of the right people is a top issue for OSA, and we may see turnover that exceeds 10% in the future as additional staff members retire.

- Eleven new employees were recruited, including five staff with graduate degrees. Most of these new employees were graduates from South Carolina universities such as the University of South Carolina, Clemson University, and Lander University.
- Staff utilization remained stable at 73%.
- We employed three interns who worked all year as their class schedule permitted.

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 risks.
- 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 of approximately $27 million. This amount includes approximately $18 million related to reports issued during fiscal year 2026. Providers have the right to appeal audit findings; therefore, amounts identified for recovery could decrease in the future based on the outcome of provider appeals.
- Recognizing that the historical nature of our agreed-upon procedures engagements does not allow agency management to timely respond to findings, we have shifted our focus to procedures performed on more current, rather than historical, financial data and transactions. This has allowed us to assist agencies in identifying and correcting issues timelier. 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.
- 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 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

- Continuing 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 services such as delivering meals for Meals on Wheels to build comradery among our teams while serving our community.
- 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, and the South Carolina Midlands Chapter of the Information Systems Audit and Control Association (ISACA).
- We continue to focus on: strengthening our recruiting and retention strategies; creating enhanced incentives for staff to become a CPA; 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

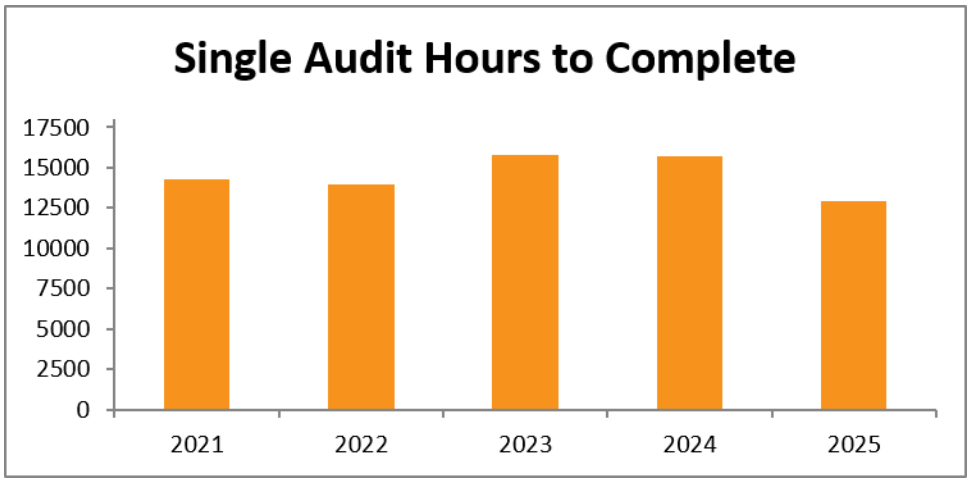
- Continuing to be a good steward of OSA's resources by investing in the tools that assist us in working more efficiently and effectively.
- Managed OSA's budget conservatively and with accountability.
- Collected a portion of the cost of the statewide single audit from the agencies involved in the audit.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

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

Performance Comparison to Prior Years

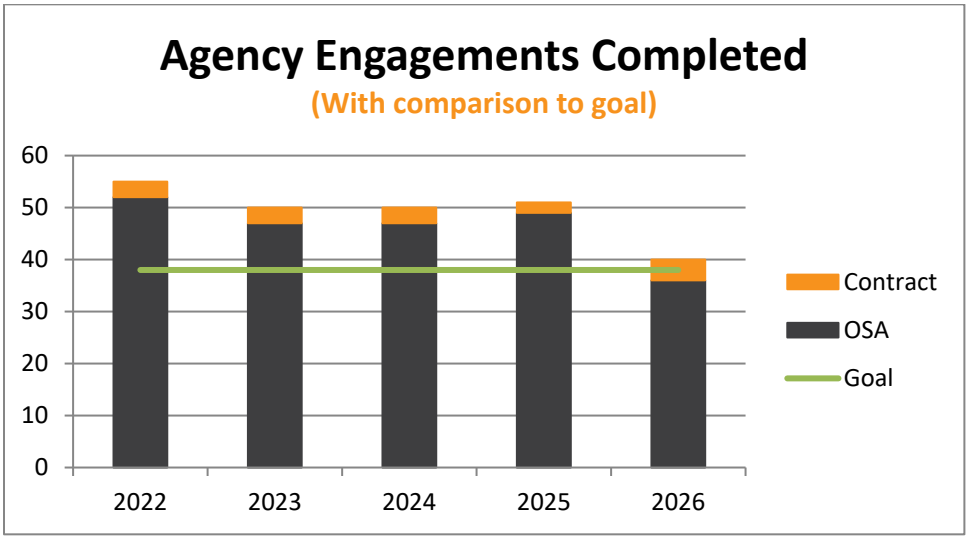
Single Audit

The Single Audit for the fiscal year 2025 required 12,900 hours to complete compared to 15,700 hours for 2024. The hours are finally returning to a pre-pandemic average of approximately 12,000 hours due to a fewer number of federal programs that were required to be audited as well as the use of technology such as SQL to dramatically decrease the time needed to pull audit populations. OSA issues this report by March 31 annually, the due date mandated by the federal government.



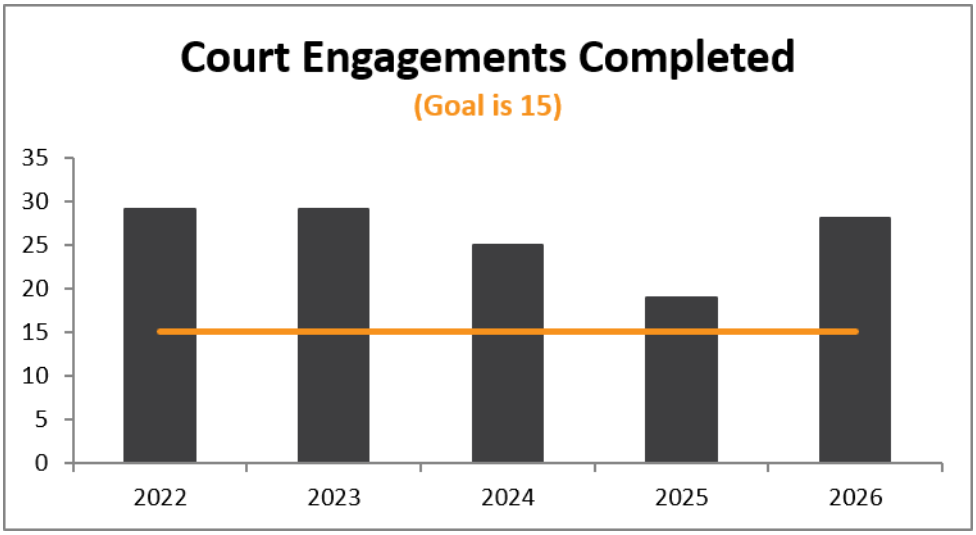
Agency Engagements Completed

Attest engagements are completed for State agencies. Our goal is to complete a minimum of 38 agreed-upon procedure-engagements within the fiscal year as we strive to complete engagements at each agency at least once every two years. These engagements are primarily performed between March and September. The chart below illustrates engagements completed during the fiscal year compared to the goal. The number of completed engagements in fiscal year 2026 were less than usual due mostly to the large number of new staff members who required more training hours than experienced staff.



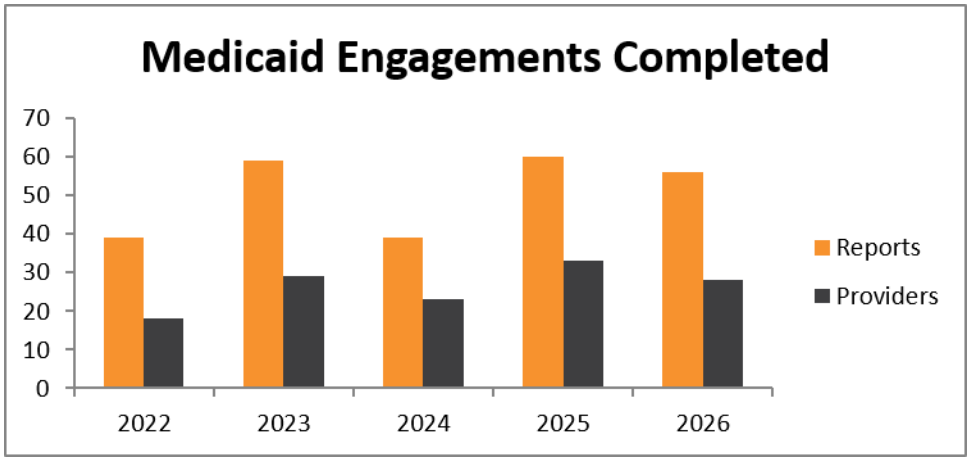
Court Engagements

For the fiscal year 2025, 28 court engagements were issued, exceeding our goal of 15.



Medicaid Engagements Completed

For the fiscal year 2026, reports for 56 Medicaid engagements were issued, covering 28 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.



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 22 permanently assigned audit professionals, this division has four core responsibilities:

1. Annual audit of the statewide ACFR as prepared by the Office of the Comptroller General.
2. Annual audit of the statewide 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.
5. Annual financial statement audits of the South Carolina Opioid Fund Recovery Board, South Carolina Office of Resilience Revolving Fund, and the South Carolina Department of Agriculture Beef Council.
6. Contract with CPA firms to complete 18 financial statement audits and 4 agreed-upon procedure engagements.

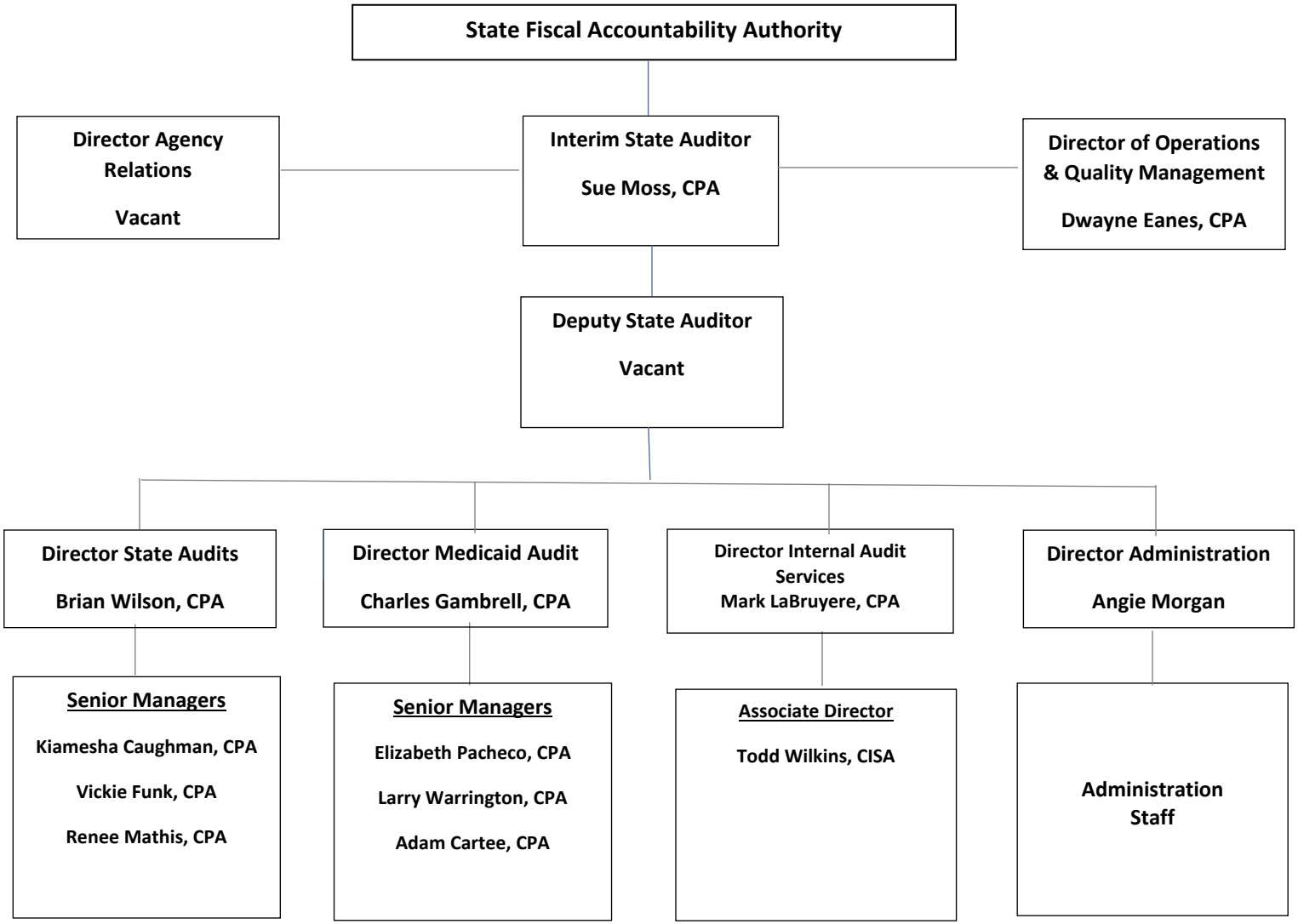
Medicaid - Composed of approximately 20 permanently assigned audit professionals, this division performs attestation engagements of financial and statistical reports filed by providers of Medicaid services, primarily nursing facilities. These engagements, performed under contract with the South Carolina 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, 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 seven audit professionals, this division focuses on providing services to the 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 missions by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

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

AGENCY NAME:	Office of the State Auditor		
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AGENCY ORGANIZATIONAL CHART



2026

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
Dwayne	Eanes	Director of Operations and Quality Management	deanes@osa.sc.gov	803-832-8237

Secondary Contact

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

Agency Mission	**Adopted in:**	**2016**

To promote trust and confidence in South Carolina state government.

Agency Vision	**Adopted in:**	**2016**

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 FY2026

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
New joint auditor for State ACFR.	July	January	Audit of the State's ACFR completed by the target date - number of days past target.	
Change in Director of State Audits	October	June	Attest engagements of state agencies (including those contracted) completed during the fiscal year - percent of total engagements planned.	

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)	

FY2026

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	28	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	New joint auditor for State ACFR.
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	-6	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%	57%	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	Large number of new staff hired required more training hours
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	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	7	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	

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
2.2	**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%	50%	33.30%	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	One CPA retired and another resigned during the year.
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	11	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	budget constraints limited number who could attend outside leadership training
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	221	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	443	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	9.5	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	Unusually high number of open positions at end of prior fiscal year
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	13	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%	67%	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%	16%	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	Two people retired during the fiscal year.
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%	50%	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%	84%	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**		

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
8.2.1	Promote accountability and staff productivity - Average staff utilization.	73%	75%	73%	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	Eleven new staff hired during the FY required a lot of hours of training which affected number of chargeable hours.
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	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	

FY2027

Strategic Plan Development

as submitted for the Accountability Report by:

F270 - STATE AUDITOR'S OFFICE

Goal 1 Complete state agency audit and attest engagements

Goal 2 Complete Medicaid attest engagements

Goal 3 Complete DOT internal audits

Goal 4 Complete county and municipal court engagements

Goal 5 Increase employee knowledge and skills

Goal 6 Maintain an effective recruiting strategy

Goal 7 Provide timely reporting

Goal 8 Provide timely reporting

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	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, 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, debt markets, debt rating agencies, citizens	0500.00000.000	
1.3	**State agency agreed upon procedures engagements (including those contracted) completed.**								**State Objective: Government and Citizens**				
1.3.1	Number of state agency agreed upon procedure engagements (including those contracted) completed during the fiscal year	38	38	Count	Equal to or greater than	State Fiscal Year	Number issued	Report date	osa.sc.gov/reports	Reliable information regarding agency operating controls.	State agency management, citizens	0500.00000.000	
1.4	**Audits contracted to outside CPA firms**								**State Objective: Government and Citizens**				
1.4.1	Audits contracted to outside CPA firms completed by statutory deadline of October 1 or October 15	100.00%	100.00%	Percent	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	
1.5	**Complete audit of SC Office of Resilience Revolving Fund**								**State Objective: Government and Citizens**				

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
1.5.1	Complete annual audit by 12/31 annually; performed internally by OSA	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, State agency management, citizens	0500.00000.000	
1.6	**Complete audit of SC Opioid Fund**								**State Objective:**	**Government and Citizens**			
1.6.1	Complete annual audit no later than 120 days after 12/31 annually; performed internally by OSA	0	0	Count	Maintain range	Calendar Year	Days issued beyond target	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	The State of SC, State agency management, citizens	0500.00000.000	
1.7	**Complete audit of SC Beef Council**								**State Objective:**	**Government and Citizens**			
1.7.1	Complete annual audit by 10/31 annually; performed internally by OSA	0	0	Count	Maintain range	State Fiscal Year	Days issued beyond target	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	State agency management, citizens	0500.00000.000	
2.1	**Medicaid engagements completed.**								**State Objective:**	**Government and Citizens**			
2.1.1	Number of Medicaid examinations issued during the fiscal year	35	35	Count	Equal to or greater than	State Fiscal Year	Number issued	Report date	Records maintained on internal servers	Compliance with cost reimbursement standards	SC DHHS, nursing home providers	0500.00000.000	
3.1	**Internal audit engagements completed**								**State Objective:**	**Government and Citizens**			
3.1.1	Number of internal audit reports issued during the fiscal year	4	4	Count	Equal to or greater than	State Fiscal Year	Number issued	Report date	osa.sc.gov/reports	Accountability for internal audit productivity.	SCDOT management, citizens	1015.00000.000	
4.1	**Court engagements completed**								**State Objective:**	**Government and Citizens**			
4.1.1	Number of court engagements issued during the fiscal year	15	20	Count	Equal to or greater than	State Fiscal Year	Number issued	Report date	osa.sc.gov/reports	Accountability for court engagements	SC STO, citizens	0500.00000.000	
5.1	**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
5.1.1	Impact of incentives on encouraging staff to obtain certifications - staff who have earned CPA, CIA, CFE, or CISA certification.	33%	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	
5.2	**Require staff to obtain at least 40 hours of job-related training annually.**									**State Objective: Education, Training, and Human Development**			
5.2.1	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	
6.1	**Fill open positions timely.**									**State Objective: Education, Training, and Human Development**			
6.1.1	Fill open positions timely when possible - Average filled positions.	56	52	Count	Equal to or greater than	State Fiscal Year	Average the number of FTEs filled monthly during the course of the FY	SCEIS	Records maintained on internal servers	Ability to maintain a stable workforce	OSA management, citizens	0500.00000.000	
6.2	**Increase visibility of OSA at campus recruiting events.**									**State Objective: Education, Training, and Human Development**			
6.2.1	Increase OSA visibility on college campuses - Number of campus recruiting events attended during the fiscal year.	5	8	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	
7.1	**Provide court summary report timely as required by Proviso 105.4**									**State Objective: Government and Citizens**			
7.1.1	Annual report issued no later than target date of October 1	0	0	Count	Equal to or less than	State Fiscal Year	Days issued beyond target	Report date	osa.sc.gov/reports	Timely and reliable audited financial information.	SC STO, citizens	1015.00000.000	
8.1	**Provide timely report on special study of long-term obligations as required by Proviso 105.5**									**State Objective: Government and Citizens**			
8.1.1	Annual report issued no later than target date of 120 days after 6/30	0	0	Count	Equal to or less than	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	

Budget Data

2026

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	$ 736,980.00	$ -	$ -	$ 736,980.00
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

2026

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 FY2026
P105.1	State	FY26-27 Proviso	Annual audit of federal programs	Report our agency must/may provide		No Change
P105.2	State	FY26-27 Proviso	Carryover Medicaid funds	Not related to agency deliverable		No Change
P105.3	State	FY26-27 Proviso	Fraud identified referred to Inspector General	Report our agency must/may provide		No Change
P105.4	State	FY26-27 Proviso	Annual audit of court fees and fines	Report our agency must/may provide		No Change
P117.91	State	FY26-27 Proviso	Submission of schedule of federal program expenditures to OSA	Not related to agency deliverable	formerly P117.93; schedules are used in statewide single audit	Amended Proviso Number Only

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P105.5	State	FY26-27 Proviso	Special study of long-term obligations	Report our agency must/may provide		No Change
P105.6	State	FY26-27 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
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

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
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

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
1-11-20	State	Statute	Transfer to State Fiscal Accountability Authority	Not related to agency deliverable		No Change
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 - Resources Authority	Report our agency must/may provide	bonds retired FY2021; repealed per 11-37-280	Repealed

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
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
23-6-50	State	Statute	Annual audit - DPS	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
38-79-470	State	Statute	Annual audit - Medical Malpractice Fund	Report our agency must/may provide	repealed January 1, 2020	Repealed
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

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
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
P105.7	State	FY26-27 Proviso	Auditing moratorium for one year	Not related to agency deliverable.		No Change
P105.8	State	FY26-27 Proviso	Carry forward all funds from the prior fiscal year	Not related to agency deliverable.		No Change
P117.196	State	FY26-27 Proviso	Town of Summerton Audit - contract a firm to conduct a forensic audit on the finances of the Town of Summerton from Fiscal Year 2015-16 through Fiscal Year 2025-26	Requires a service		Added

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-58-30	State	Statute	Annual audit - Opioid Recovery Fund	Report our agency may/must provide		No Change
48-62-330	State	Statute	Annual audit - SC Office of Resilience Revolving Fund	Report our agency may/must provide		No Change

2026

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 FY2026	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	

2026

Partnerships Data

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	No Change

2026

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	September 2025	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		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	Remove	issued in prior fiscal year
Special Study of Long-Term Debt Obligations	105.5	Higher Ed debt obligations	September 2025	Annually	South Carolina state agency or agencies	Available on agency's website	https://osa.sc.gov/wp-content/uploads/2026/02/Higher-Ed-Study-2025-final.pdf	No Change	
Town of Calhoun Falls Audit	117.2	Forensic audit of towns finances		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	Remove	issued in prior fiscal year

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

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:** 09/15/2026
(TYPE/PRINT NAME):	Sue F. Moss, CPA- Interim State Auditor	

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