

Name of Agency Contact:	Cindy Hoogenboom
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Link To Fees:	NA

Commitment Items

Agency Code	Agency Name	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	Actual Revenue	Estimated Revenue	Projected Revenue
F270	SFAA - State Auditor's Office	30350000	OPERATING REVENUE	4890070000	OTHR REIMB-ST AGENCY	Section 105.1 of the 2024-2025 Appropriations Act; Section 11-7-60 SC Code of Laws	Audit of State's basic financial statements annually ACFR and the Statewide Schedule of Expenditures of Federal Awards	Audits Program	Section 105.1 of the 2024-2025 Appropriations Act	Each state agency remits/reimburses an amount representing its equitable portion of exepnses to contract with CPA firm to conduct a portion of the State's Annual Comprehensive Financial Report (\$675,000) and the Statewide Schedule of Expenditures of Federal Awards (\$500,000) that are conducted by the Office of the State Auditor. We do know that revenue will increase for the ACFR this year as the expenses for the joint auditor have increased. Revenue for the Statewide Schedule of Expenditures of Federal Awards wil increase due to the amoun of federal funding in the state increasing.	\$793,708	\$1,175,000	\$1,175,000
F270	SFAA - State Auditor's Office	37190000	COURT AUDITS REV	4220010000	COURT FINE	Section 105.4 of the 2024-2025 Appropriations Act Section 14-1-210 SC Code of Laws	To report whether monetary penalties imposed by general sessions, municipal & magistrate courts are properly collected & remitted to the State of SC	Audits Program	Section 105.4 of the 2024-2025 Appropriations Act	The State Treasurer is authorized to transfer the first \$10,900 received from the General Sessions Court, the first \$136,600 received from the Magistrate Court, and the first \$102,500 received from the Municipal Court to the State Auditor's Office to fund the contracting of Audit firms to conduct annual court audits. Any balance not used in that caledar year is carry forward.	\$250,000	\$250,000	\$2,500,000
F270	SFAA - State Auditor's Office	37K20000	MED ASST AUD PROG	4290010000	MEDICAID PROG REIMB	Proviso 33.3 & Section 105.2 FY 2024-2025 Appropriations Act	Audit of cost reports filed by institutional providers of Medicaid services	Audits Program	Section 105.2 of the 2024-2025 Appropriations Act	The Office of the State Auditor bills DHHS monthly for 50% of the cost of the Medicaid Assistance Audit Program. We do anticipate costs continuing to increase for direct services; however believe the projected will slightly decrease.	\$1,432,399	\$2,750,000	\$2,500,000

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Agency Funds

Cash Balances and Expenditures

Agency Code	Agency Name	Fund Number	Fund Title	Year End Cash Balance	Total Expenditures From Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
F270	SFAA - State Auditor's Office	30350000	OPERATING REVENUE	\$275,233	\$671,210	41.01%	This year the balance in this fund is due to us being able to invoice for the Single Audit services we provide to agencies each year. Agencies were not invoiced until later in the year and we were unable to use the revenue at that time resulting in a larger carry forward. We will be utilizing these funds in the current fiscal year to help pay operating expenses for legal fees and software training that will help aid us in conducting the single audit. This software helps to assure accuracy and efficiency in doing the audit.
F270	SFAA - State Auditor's Office	37190000	COURT AUDITS REV	\$500	\$249,500	0.20%	Our office retains multiple 3rd party firms to assist with these specialized audits with the intent to report whether monetary penalties imposed by general sessions, municipal & magistrate courts are properly collected & remitted to the State. We strive to utilize all funding each year and complete more than the number of required audits.
F270	SFAA - State Auditor's Office	37K20000	MED ASST AUD PROG	\$322,210	\$1,988,439	16.20%	The Office of the State Auditor bills DHHS monthly for 50% of the cost of the Medicaid Assistance Audit Program. We require a carry forward each year because payments from this account start at the beginning of the fiscal year and we don't receive the funding until we bill SCDHHS for the month. This carrforward assist in making sure we have the funds to support staff and expenses directly related to the Medicaid Division within the first month or two of the fiscal year.
F270	SFAA - State Auditor's Office	39580000	SALE OF ASSETS	\$385	\$0	0.00%	The carry forward should never be more than 16.5%. If there is Carry Forward, it would be used for purchase of like assets.