AGENCY NAME:	Legislative Audit Council		
AGENCY CODE:	A200	SECTION:	91E

Fiscal Year 2026-27
Agency Budget Plan

FORM A - BUDGET PLAN SUMMARY

	For FY 2026-27, my agency is (mark "X"):	
OPERATING REQUESTS *(FORM B1)*	X	Requesting General Fund Appropriations.
		Requesting Federal/Other Authorization.
		Not requesting any changes.
NON-RECURRING REQUESTS *(FORM B2)*		Requesting Non-Recurring Appropriations.
		Requesting Non-Recurring Federal/Other Authorization.
	X	Not requesting any changes.
CAPITAL REQUESTS *(FORM C)*		Requesting funding for Capital Projects.
	X	Not requesting any changes.
PROVISOS *(FORM D)*		Requesting a new proviso and/or substantive changes to existing provisos.
		Only requesting technical proviso changes (such as date references).
	X	Not requesting any proviso changes.

Please identify your agency's preferred contacts for this year's budget process.

	Name	*Phone*	*Email*
PRIMARY CONTACT:	Earle Powell, Director	803-253-7612	epowell@lac.sc.gov
SECONDARY CONTACT:	Kim Lancaster, Business Mgr.	803-253-7615	klancaster@lac.sc.gov

I have reviewed and approved the enclosed FY 2026-27 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

	Agency Director	*Board or Commission Chair*
SIGN/DATE:	9.22.25	9-23-25
TYPE/PRINT NAME:	K. Earle Powell, Director	Philip F. Laughridge, Chairman

This form must be signed by the agency head – not a delegate.

Agency Name:	Leg Dept - Legislative Audit Council
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BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	General Fund Increase	250,000	0	0	0	250,000	0.00	0.00	0.00	0.00	0.00
TOTALS			250,000	0	0	0	250,000	0.00	0.00	0.00	0.00	0.00

Agency Name:	Leg Dept - Legislative Audit Council		
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FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY

1

Provide the Agency Priority Ranking from the Executive Summary.

TITLE

General Fund Increase

Provide a brief, descriptive title for this request.

AMOUNT

General: $250,000

Federal: $0

Other: $0

Total: $250,000

What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS

0.00

Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST

Mark "X" for all that apply:	
	Change in cost of providing current services to existing program audience
	Change in case load/enrollment under existing program guidelines
	Non-mandated change in eligibility/enrollment for existing program
	Non-mandated program change in service levels or areas
	Proposed establishment of a new program or initiative
	Loss of federal or other external financial support for existing program
	Exhaustion of fund balances previously used to support program
X	IT Technology/Security related
X	HR/Personnel Related
	Consulted DTO during development
	Related to a Non-Recurring request – If so, Priority #

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES

Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	Education, Training, and Human Development
	Healthy and Safe Families
	Maintaining Safety, Integrity, and Security
	Public Infrastructure and Economic Development
X	Government and Citizens

ACCOUNTABILITY OF FUNDS

We are requesting additional funding in the amount of $250,000 to support the rising operational cost and employer contributions for FY26-27.

What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

RECIPIENTS OF

Agency funds

FUNDS	

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

JUSTIFICATION OF REQUEST	We are requesting a total of $250,000 in recurring money from the general fund. Of the $250,000 requested, we are asking for $100,000 in operating expenses. These funds will be used to cover the cost of increased operating expenses, such as office supplies and information technology needs. The remaining $150,000 will increase our employer contributions. This adjustment will allow us to meet our employer obligations for the upcoming fiscal year.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

Agency Name:	Leg Dept - Legislative Audit Council		
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FORM E – AGENCY COST SAVINGS AND GENERAL FUND REDUCTION CONTINGENCY PLAN

TITLE	Agency Cost Savings and General Fund Reduction Contingency Plan
AMOUNT	$73,861 *What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.*
ASSOCIATED FTE REDUCTIONS	N/A *How many FTEs would be reduced in association with this General Fund reduction?*
PROGRAM / ACTIVITY IMPACT	Personal services (597002) comprise around 75% of the agency's general fund budget. A 3% base reduction should not result in the loss of current personnel. *What programs or activities are supported by the General Funds identified?*
SUMMARY	Cuts in personal services (597002) could hinder performance pay incentives and could impact staff retention.

Please provide a detailed summary of service delivery impact caused by a reduction in General Fund Appropriations and provide the method of calculation for anticipated reductions. Agencies should prioritize reduction in expenditures that have the least significant impact on service delivery.

AGENCY COST SAVINGS PLANS

NA

What measures does the agency plan to implement to reduce its costs and operating expenses by more than $50,000? Provide a summary of the measures taken and the estimated amount of savings. How does the agency plan to repurpose the savings?