

Commitment Items

Name of Agency Contact: Cindy Hoogenboom
 Contact Phone Number: 803-832-8294
 Contact E-mail Address: choogenboom@osa.sc.gov
 Link to fees: NA

Agency Code	Agency Name (or Acronym)	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.	FY 2018-19 Actual Revenue	FY 2019-20 Estimated Revenue	FY 2020-21 Projected Revenue
1 F270	SFAA - AUDITOR'S OFFICE	30350000	OPERATING REVENUE	4890070000	OTHR REIMB-ST AGENCY	Section 105.1 of the 2019-2020 Appropriations Act; Section 11-7-60 SC Code of Laws	Audit of State's basic financial statements annually	Audits Program	Section 105.1 of the 2017-18 Appropriations Act	Each State agency remits an amount representing its equitable portion of expense to contract with CPA firm to conduct a portion of the State's Comprehensive Annual Financial Report & the State's Schedule of Expenditures of Federal Awards. Each State agency's equitable portion of expense is determined by a schedule developed by the Director of State Audits.	\$977,061	\$998,150	\$998,150
2 F270	SFAA - AUDITOR'S OFFICE	37190000	COURT AUDITS REV	4220010000	COURT FINE	Section 105.4 of the 2019-2020 Appropriations Act Section 11-7-25 SC Code of Laws	To report whether monetary penalties imposed by general sessions, municipal & magistrate courts are properly collected & remitted to the State	Audits Program	Section 105.4 of the 2017-18 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 these audits.	\$250,000	\$250,000	\$250,000
3 F270	SFAA - AUDITOR'S OFFICE	37K20000	MED ASST AUD PROG	4290010000	MEDICAID PROG REIMB	Section 33.3 & Section 105.2 FY 2019-2020 Appropriations Act	Audit of cost reports filed by institutional providers of Medicaid services	Audits Program	Section 105.2 of the 2017-18 Appropriations Act	The Office of the State Auditor bills DHHS monthly for 50% of the cost of the Medicaid Assistance Audit Program.	\$1,048,440	\$1,231,489	\$1,231,489

Agency Funds

Cash Balances and Expenditures

Name of Agency Contact:

Contact Phone Number:

Contact E-mail Address:

Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	FY 2018-19 Year End Cash Balance	FY 2018-19 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
1 F270	SFAA - AUDITOR'S OFFICE	30350000	OPERATING REVENUE	\$0	\$977,061	0.00%	There should never be a carry forward balance in this fund. If so, the balance would be lesser than 16.5%. These funds are collected from other state agencies as payment for their portion of expense to contract with CPA firms to conduct a portion of the States Comprehensive Annual Financial Report.
2 F270	SFAA - AUDITOR'S OFFICE	37190000	COURT AUDITS REV	\$278,472	\$320,150	86.98%	Our office retained a 3rd firm to assist with these specialized audits and enable us to perform more engagements and utilize the cash we had from carryforward along with the \$250,000 we received in the current year; plan to do the same thing and utilize all funds in current year.
3 F270	SFAA - 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.
4 F270	SFAA - AUDITOR'S OFFICE	37K20000	MED ASST AUD PROG	\$284,726	\$1,048,440	27.16%	Cash flow because payments from this account start at the beginning of the fiscal year and we don't receive the first payment of reimbursement until after 60 days. Reimbursement is monthly after that so we still are in arrears until the end of the fiscal year.