

Name of Agency Contact:	Cindy Hoogenboom
Contact Phone Number:	(803) 832-8294
Contact Email Address:	choogenboom@osa.sc.gov
Link To Fees:	N/A

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 2023-2024 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 2023-2024 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 (\$377,500) and the Statewide Schedule of Expenditures of Federal Awards (\$300,000) that is conducted by the SC Office of the State Auditor. The difference in actual versus projected revenue is due to billing for a lesser amount on the ACFR. For this year, we do anticipate actual to equal projected. .	\$605,513	\$677,500	\$677,500
F270	SFAA - State Auditor's Office	37190000	COURT AUDITS REV	4220010000	COURT FINE	Section 105.4 of the 2023-2024 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 2023-2024 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 CPA firms to conduct court audits each year. Any balance not used in that FY is carryforwarded.	\$250,000	\$250,000	\$250,000
F270	SFAA - State Auditor's Office	37K20000	MED ASST AUD PROG	4290010000	MEDICAID PROG REIMB	Proviso 33.3 & Section 105.2 FY 2023-2024 Appropriations Act	Audit of cost reports filed by institutional providers of Medicaid services	Audits Program	Section 105.2 of the 2023-2024 Appropriations Act	The Office of the State Auditor bills DHHS monthly for 50% of the cost of the Medicaid Assistance Audit Program.	\$1,329,838	\$1,825,000	\$1,825,000

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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	\$250,858	\$355,700	70.53%	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. We will be utilizing these funds completely in FY24 and creating a new funding path for Single Audit funding prior to any future billings. You will not see a huge carryforward after this year. The purpose of this fund is to cover the cost with a contracted CPA firms (ACFR and Single Audit) to conduct a portion of the State's Annual Comprehensive Financial Report (ACFR). Each State agency remits an amount representing its portion of the expenses to contract with a CPA firm to conduct a portion of the ACFR and the Statewide Schedule of Expenditures of Federal Awards (Single Audit) that is conducted by the SCOSA.
F270	SFAA - State Auditor's Office	37190000	COURT AUDITS REV	\$22,472	\$312,100	7.20%	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. This year these contracted firms were able to conduct more engagements and utilize cash balances we had from prior years carry forwards. Our year end cash balance is part of a previous balance that we have been using for the past four years by performing more audits. We do have a budget plan/cash projection plan to reduce the carryforward to zero by the end of this FY24.
F270	SFAA - State Auditor's Office	37K20000	MED ASST AUD PROG	\$415,535	\$1,196,674	34.72%	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 first payment of this reimbursement until after 60 days into the new Fiscal Year. Reimbursement is billed on a monthly basis so we are still in arrears until the end of the fiscal year. Depending on the expenses that need to be reimbursed, it is very common for the carry forward to be higher than the 16.5%.
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.