Agency Name:	SFAA - State Auditor's Office		
Agency Code:	F270	Section:	105

Fiscal Year FY 2027-2028

Agency Budget Plan

FORM A - BUDGET PLAN SUMMARY

	For FY 2027-2028, my agency is (mark "X"):	
OPERATING REQUESTS *(FORM B1)*		Requesting General Fund Appropriations.
		Requesting Federal/Other Authorization.
	X	Not requesting any changes.

	For FY 2027-2028, my agency is (mark "X"):	
NON-RECURRING REQUESTS *(FORM B2)*		Requesting Non-Recurring Appropriations.
		Requesting Non-Recurring Federal/Other Authorization.
	X	Not requesting any changes.

	For FY 2027-2028, my agency is (mark "X"):	
CAPITAL REQUESTS *(FORM C)*		Requesting funding for Capital Projects.
	X	Not requesting any changes.

	For FY 2027-2028, my agency is (mark "X"):	
PROVISOS *(FORM D)*	X	Requesting a new proviso and/or substantive changes to existing provisos.
		Only requesting technical proviso changes (such as date references).
		Not requesting any proviso changes.

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

	Name	*Phone*	*Email*
PRIMARY CONTACT:	Sue F. Moss, CPA - Interim State Auditor	(803) 832-8249	smoss@osa.sc.gov
SECONDARY CONTACT:	Angie Morgan, CPM - Director of Administration	(803) 832-8077	amorgan@osa.sc.gov

I have reviewed and approved the enclosed FY 2027-2028 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

	Agency Director	*Board or Commission Chair*
SIGN/DATE:	Sue F. Moss 9-24-2026	
TYPE/PRINT NAME:	Sue F. Moss	

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

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FORM D – PROVISO REVISION REQUEST

NUMBER	105. NEW
	Cite the proviso according to the renumbered list (or mark "NEW").
TITLE	SFAA - AUD: Legal Fees/Forensic Audit
	Provide the title from the renumbered list or suggest a short title for any new request.
BUDGET PROGRAM	II. Audits - Other Operations
	Identify the associated budget program(s) by name and budget section.
RELATED BUDGET REQUEST	None
	Is this request associated with a budget request you have submitted for FY 2027-2028? If so, cite it here.
REQUESTED ACTION	Add
	Choose from: Add, Delete, Amend, or Codify.
OTHER AGENCIES AFFECTED	No other agencies will be affected.
	Which other agencies would be affected by the recommended action? How?
SUMMARY & EXPLANATION	In FY27 we received non-recurring funds for legal fees in proviso 118.19. Our request is to be able to use these funds for legal fees and any excess for Summerton forensic audit (proviso 117.188).

Summarize the existing proviso. If requesting a new proviso, describe the current state of affairs without it. Explain the need for your requested action. For deletion requests due to recent codification, please identify SC Code section where language now appears.

FISCAL IMPACT

There will be no fiscal impact. All costs will be covered entirely by restructuring our currently approved funding. No supplemental funds are being requested.

Provide estimates of any fiscal impacts associated with this proviso, whether for state, federal, or other funds. Explain the method of calculation.

PROPOSED PROVISO TEXT

Funds appropriated in R.276, the Appropriations Act of 2026, by proviso 118.19 to the State Auditor's Office for Legal Fees may also be used for the completion of forensic audits, as necessary.

Paste existing text above, then bold and underline insertions and strikethrough deletions. For new proviso requests, enter requested text above.

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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	$221,299 *What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.*
ASSOCIATED FTE REDUCTIONS	None. We would not reduce the number of FTEs. *How many FTEs would be reduced in association with this General Fund reduction?*
PROGRAM / ACTIVITY IMPACT	The contingency plan would impact the following program: Audit Program 10010000 0500.000000.000 This includes all audit divisions within the agency. *What programs or activities are supported by the General Funds identified?*
SUMMARY	Agency funding is made up of 66% General Fund Appropriations. Of this, 89% of those General Fund Appropriations consist of personnel and employer contributions. The impact caused by a reduction in General Fund Appropriations would require the agency to reduce funds from personal services and the associated employer contributions. The reduction would come from these areas in order to preserve technology needs and support, continuing professional education, and to sustain operating expenses that are fixed and critical to the agency. To support a General Fund Reduction, the agency would suspend filling vacancies for two entry level auditor positions and one administrative position. This would allow us to use the salaries and anticipated fringe cost for each position. However, this could cause productivity constraints and would require strategic realignments and adjustments to the agency's priorities and duties. Consequently, core strategic initiatives fundamental to the agency's stability would be adversely impacted due to a necessary shift in operational focus.

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

The agency's budget is primarily designated for personnel and related operational costs, resulting in a lean financial structure. Because these essential expenses cannot be reduced without impacting core operations, there is no cost savings plan in place.

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?