



**Fiscal Year FY 2022-2023
Agency Budget Plan**

FORM A - BUDGET PLAN SUMMARY

**OPERATING
REQUESTS
(FORM B1)**

For FY 2022-2023, my agency is (mark "X"):	
<input checked="" type="checkbox"/>	Requesting General Fund Appropriations.
<input type="checkbox"/>	Requesting Federal/Other Authorization.
<input type="checkbox"/>	Not requesting any changes.

**NON-RECURRING
REQUESTS
(FORM B2)**

For FY 2022-2023, my agency is (mark "X"):	
<input type="checkbox"/>	Requesting Non-Recurring Appropriations.
<input type="checkbox"/>	Requesting Non-Recurring Federal/Other Authorization.
<input checked="" type="checkbox"/>	Not requesting any changes.

**CAPITAL
REQUESTS
(FORM C)**

For FY 2022-2023, my agency is (mark "X"):	
<input type="checkbox"/>	Requesting funding for Capital Projects.
<input checked="" type="checkbox"/>	Not requesting any changes.

**PROVISOS
(FORM D)**

For FY 2022-2023, my agency is (mark "X"):	
<input type="checkbox"/>	Requesting a new proviso and/or substantive changes to existing provisos.
<input checked="" type="checkbox"/>	Only requesting technical proviso changes (such as date references).
<input type="checkbox"/>	Not requesting any proviso changes.

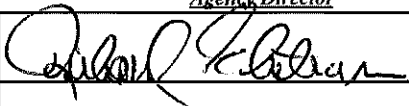
Please identify your agency's preferred contacts for this year's budget process.

**PRIMARY
CONTACT:
SECONDARY
CONTACT:**

<i>Name</i>	<i>Phone</i>	<i>Email</i>
Allison Williams	(803) 734-5011	avilliams@cg.sc.gov
William E. Gunn	(803) 734-2121	egunn@cg.sc.gov

I have reviewed and approved the enclosed FY 2022-2023 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

**SIGN/DATE:
TYPE/PRINT
NAME:**

<i>Agency Director</i>	<i>Board or Commission Chair</i>
 09/22/21	N/A
RICHARD ECKSTROM	

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

Agency Name:	Comptroller General's Office
Agency Code:	E120
Section:	97

BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	Position of Agency Internal Auditor	99,142	0	0	0	99,142	0.00	0.00	0.00	0.00	0.00
TOTALS			99,142	0	0	0	99,142	0.00	0.00	0.00	0.00	0.00

Agency Name:	Comptroller General's Office		
Agency Code:	E120	Section:	97

FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY	1
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Provide the Agency Priority Ranking from the Executive Summary.

TITLE	Postion of Agency Internal Auditor
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Provide a brief, descriptive title for this request.

AMOUNT	General: \$99,142 Federal: \$0 Other: \$0 Total: \$99,142
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What is the net change in requested appropriations for FY 2022-2023? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS	0.00
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Please provide the total number of new positions needed for this request.

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

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES	Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	<input type="checkbox"/>	Education, Training, and Human Development
	<input type="checkbox"/>	Healthy and Safe Families
	<input type="checkbox"/>	Maintaining Safety, Integrity, and Security
	<input type="checkbox"/>	Public Infrastructure and Economic Development
<input checked="" type="checkbox"/>	Government and Citizens	

ACCOUNTABILITY OF FUNDS	<p>The funds will be used to hire an internal auditor, primarily for our Accounts Payable/Payroll Division. The eight clerks in our Accounts Payable section verify the validity and legality of the vendor payment requests we receive from state agencies. The section processes approximately 600,000 of these payment requests annually.</p> <p>The complexity and challenges that our agency has experienced in processing vendor payment requests have been steadily increasing with the recurring addition of new Federal programs providing state government major sources of supplemental financial assistance to deal with Covid-19. Each of these new Federal programs (four major new programs to date) impose various legal restrictions on the use and timing of the significant, separate revenue streams they provide the state.</p> <p>If we receive funding for this new position, the internal auditor we hire would be tasked with creating appropriate internal accounting controls over Federal program spending and with monitoring and randomly testing payment requests processed by our Accounts Payable section. This function assumes increased importance in the event our agency again reverts to remote workforce arrangements due to recurring health threats. The internal auditor would also randomly test payroll transactions, as our Payroll section processes the biweekly payrolls for over 45,000 state employees per pay period.</p>
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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

RECIPIENTS OF FUNDS

Salaried state employee

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

The funds will be used to hire an internal auditor, primarily for our Accounts Payable/Payroll Division. The eight clerks in our Accounts Payable section verify the validity and legality of the vendor payment requests we receive from state agencies. The section processes approximately 600,000 of these payment requests annually. *Our agency has never had an internal auditor -- although conditions have continued to evolve to the point of clearly justifying our need for one. We would use an existing vacant FTE to fill this critical position.*

The complexity and challenges that our agency has experienced in processing vendor payment requests have been steadily increasing with the recurring addition of new Federal programs providing state government major sources of supplemental financial assistance to deal with Covid-19. Each of these new Federal programs (four major new programs to date) impose various legal restrictions on the use and timing of the significant, separate revenue streams they provide the state.

If we receive funding for this new position, the internal auditor we hire would be tasked with creating appropriate internal accounting controls over Federal program spending and with monitoring and randomly testing payment requests processed by our Accounts Payable section. This function assumes increased importance in the event our agency again reverts to remote workforce arrangements due to recurring health threats. The internal auditor would also randomly test payroll transactions, as our Payroll section processes the biweekly payrolls for over 45,000 state employees per pay period.

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:	Comptroller General's Office		
Agency Code:	E120	Section:	97

FORM D – PROVISO REVISION REQUEST

NUMBER	118.1
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Cite the proviso according to the renumbered list (or mark "NEW").

TITLE	Year End Cutoff
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Provide the title from the renumbered list or suggest a short title for any new request.

BUDGET PROGRAM	II. Statewide Payroll/Accounts Payable & V. Statewide Accounting Services
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Identify the associated budget program(s) by name and budget section.

RELATED BUDGET REQUEST	N/A
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Is this request associated with a budget request you have submitted for FY 2022-2023? If so, cite it here.

REQUESTED ACTION	Amend
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Choose from: Add, Delete, Amend, or Codify.

OTHER AGENCIES AFFECTED	All SCEIS agencies
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Which other agencies would be affected by the recommended action? How?

SUMMARY & EXPLANATION	<p>Summary:</p> <p>Year end deadline for agencies to submit input documents and electronic workflow supporting their fiscal year expenditures to the Office of the Comptroller General for processing.</p> <p>Explanation:</p> <p>To update the due date for state agencies to submit all current fiscal year input documents and electronic workflow for accounts payable transactions to the Office of the Comptroller General for processing.</p>
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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

None

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**

Unless specifically authorized herein, the appropriations provided in Part IA of this act as ordinary expenses of the State Government shall lapse on July 31, ~~2022~~ **2023**. State agencies are required to submit all current fiscal year input documents and all electronic workflow for accounts payable transactions to the Office of Comptroller General by July 14, ~~2022~~ **2023**. Appropriations for Permanent Improvements, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the State Fiscal Accountability Authority and Joint Bond Review Committee, toward the accomplishment of the purposes for which the appropriations were provided. Appropriations for other specific purposes aside from ordinary operating expenses, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the State Fiscal Accountability Authority, toward the accomplishment of the purposes for which the appropriations were provided.

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

Agency Name:	Comptroller General's Office		
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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
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AMOUNT	\$76,808
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What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.

ASSOCIATED FTE REDUCTIONS	1
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How many FTEs would be reduced in association with this General Fund reduction?

PROGRAM / ACTIVITY IMPACT	Administration Services
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What programs or activities are supported by the General Funds identified?

SUMMARY	<p>The Office of Comptroller General would attempt to absorb a 3% general fund reduction by delaying the filling of a vacant position in our Administration Services division. The previous employee to hold the position earned an annual salary of \$66,225, plus employer costs for retirement \$13,649 and FICA \$5,066 for a total cost to the agency of \$84,940. By further delaying the filling of this position, it would lessen the capacity of our Administrative Services Division to achieve its overall goal in accordance with the agency's FY 2020 - 2021 Accountability Report. This goal calls for the division to provide meaningful transparency in public spending and to timely and responsively answer public information requests.</p>
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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 Office of the Comptroller General continuously strives to reduce costs and save. We do this by delaying the filling of vacant positions, and filling positions at a lower salary. As a contingency, we would delay filling a current vacancy in our Statewide Accounting Division, which would reduce agency costs about \$50,000. However, these funds are needed in order to fill this vacant position.

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?

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FORM F – REDUCING COST AND BURDEN TO BUSINESSES AND CITIZENS

TITLE	We do not have fees/fines or regulations to reduce the burden to businesses and citizens since we serve as a "back office" support agency for state government.
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Provide a brief, descriptive title for this request.

EXPECTED SAVINGS TO BUSINESSES AND CITIZENS	N/A
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What is the expected savings to South Carolina's businesses and citizens that is generated by this proposal? The savings could be related to time or money.

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input type="checkbox"/> Repeal or revision of regulations.
	<input type="checkbox"/> Reduction of agency fees or fines to businesses or citizens.
	<input type="checkbox"/> Greater efficiency in agency services or reduction in compliance burden.
	<input type="checkbox"/> Other

METHOD OF CALCULATION	N/A
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Describe the method of calculation for determining the expected cost or time savings to businesses or citizens.

REDUCTION OF FEES OR FINES	N/A
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Which fees or fines does the agency intend to reduce? What was the fine or fee revenue for the previous fiscal year? What was the associated program expenditure for the previous fiscal year? What is the enabling authority for the issuance of the fee or fine?

REDUCTION OF REGULATION	N/A
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Which regulations does the agency intend to amend or delete? What is the enabling authority for the regulation?

SUMMARY	N/A
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Provide an explanation of the proposal and its positive results on businesses or citizens. How will the request affect agency operations?