

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

## Fiscal Year 2017-18 Accountability Report

### SUBMISSION FORM

<b>AGENCY MISSION</b>	The Legislative Audit Council's mission is to perform independent, objective performance audits to help ensure that state agencies and programs are efficient, achieve desired outcomes, and comply with applicable laws.
-----------------------	---

<b>AGENCY VISION</b>	Our vision is for our performance audits to be a primary source of information for legislative decision makers and the residents of South Carolina in their efforts to improve state government.
----------------------	--


Please state yes or no if the agency has any major or minor (internal or external) recommendations that would allow the agency to operate more effectively and efficiently.

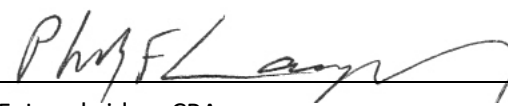
<b>RESTRUCTURING RECOMMENDATIONS:</b>	<b>Yes</b>	<b>No</b>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please identify your agency's preferred contacts for this year's accountability report.

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
<b>PRIMARY CONTACT:</b>	K. Earle Powell	803.253.7612	EPowell@lac.sc.gov
<b>SECONDARY CONTACT:</b>	Yolanda Wardlaw	803.253.7612	YWardlaw@lac.sc.gov

I have reviewed and approved the enclosed FY 2017-18 Accountability Report, which is complete and accurate to the extent of my knowledge.

<b>AGENCY DIRECTOR (SIGN AND DATE):</b>	 9/20/2018
<b>(TYPE/PRINT NAME):</b>	K. Earle Powell

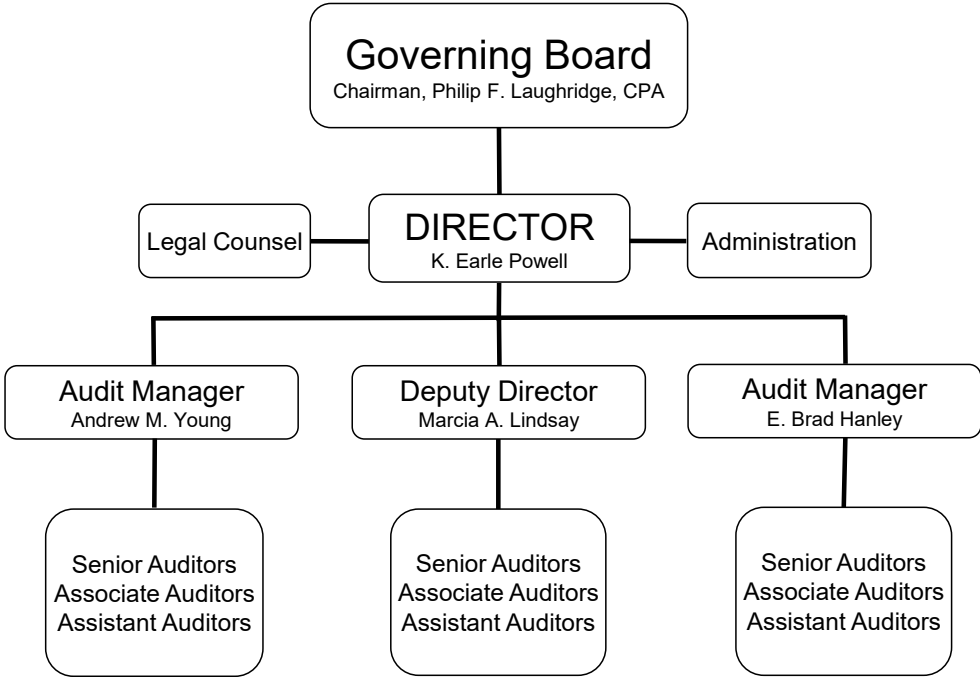
<b>BOARD/CMSN CHAIR (SIGN AND DATE):</b>	 9/20/2018
<b>(TYPE/PRINT NAME):</b>	Philip F. Laughridge, CPA

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

**AGENCY’S DISCUSSION AND ANALYSIS**

The Legislative Audit Council conducts independent, objective performance audits of state agencies and programs, in which we identify ways to improve the performance of state agencies, and provide information to the General Assembly and the public. We help ensure that operations are efficient and that agencies follow the law to achieve the desired outcomes. We provide information, analyses, and recommendations to help the General Assembly improve state agencies and to help the residents of South Carolina oversee state government. Because the Legislative Audit Council is part of the legislative branch of state government, it is organizationally independent of the executive branch agencies it audits.

**ORGANIZATION CHART**



<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

During FY 17-18, the Legislative Audit Council published 4 reports with a total of 205 recommendations for improvement in state government. We also conducted follow-up analysis in 2 of these reports and found that 68% of the 19 recommendations made in previous audit reports were implemented. We initiated 3 additional audits in FY 17-18, which are ongoing.

Our audit reports are available at [LAC.SC.GOV](http://LAC.SC.GOV).

### Education, Training and Human Development

In our audits, requested by the General Assembly or required by state law, we review education, training, and/or human development programs that are provided, funded, or regulated by South Carolina state government. We make recommendations for achieving improved outcomes and/or increased efficiency.

#### A LIMITED REVIEW OF THE CITADEL (OCTOBER 2017)

We made 50 recommendations – 41 to The Citadel and 9 to the General Assembly. We did not identify potential financial benefits.

The Citadel is one of six military colleges in the United States. Members of the General Assembly requested an audit of The Citadel because they questioned if the President had assumed authority reserved for the Board of Visitors and whether the President had essentially established his own rate of pay. We also reviewed the college’s disciplinary process, hiring practices, management of state appropriations, and other issues including the placement of the internal auditor and FOIA compliance by the Board.

- We found that The Citadel’s Board of Visitors has delegated much of its statutorily-provided power and authority to the President and administration of the college in regards to hiring vice presidents and appeals of disciplinary actions.
- We found that the college’s appeal process for disciplinary appeals can be streamlined and that the final appellate authority should be a reconstituted disciplinary board of review; however, we concluded that the Board of Visitors should not be involved in disciplinary appeals.
- We were not allowed to observe any executive sessions of the Board of Visitors’ meetings and we found that the Board had violated FOIA requirements.
- We made several recommendations to the General Assembly to change the composition of the Board to increase diversity, ensure equal geographic representation, and allow for non-Citadel graduates to serve.
- The college needs to improve the tracking of dual employment, timely payment of invoices, and hiring of staff. The Citadel should ensure that its memorandums of understanding with all the affiliated foundations are up-to-date and clarify the relationships and utilization of resources, especially staff.
- The Citadel Foundation, which closed its records to us, paid approximately 32% of the President’s compensation package and the Foundation has made purchases on behalf of the college, which allows it to circumvent the S.C. Consolidated Procurement Code.

This report can be found in its entirety at [LAC.SC.GOV](http://LAC.SC.GOV).

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

**SOUTH CAROLINA’S USE OF EDUCATION LOTTERY ACCOUNT FUNDS (JUNE 2018)**

We made 8 recommendations to the General Assembly. We did not identify potential financial benefits.

Under state law, the percentage of recurring, non-lottery state funds allocated to education each year must not be less than the percentage (approximately 57%) allocated just prior to the inception of the state education lottery, which began selling tickets in FY 01-02.

We found that the General Assembly met this statutory education funding requirement in only four fiscal years from FY 01-02 through FY 17-18. The cumulative underfunding of education during this period was approximately \$2.1 billion. In FY 17-18, alone, the underfunding was approximately \$388 million.

**FOLLOW-UP ANALYSIS**

**A REVIEW OF THE STATE’S USE OF SOUTH CAROLINA EDUCATION LOTTERY PROCEEDS (OCTOBER 2014)**

We reviewed the implementation status of the 5 recommendations in our 2014 report. Three recommendations (60%) were implemented/partially implemented, and two recommendations are no longer applicable.

**Implemented**

- The Commission on Higher Education should implement a program to review the scholarships it disburses to higher education institutions to ensure that scholarships are properly distributed to students by the institutions.

**Partially Implemented**

- The State Board for Technical and Comprehensive Education should implement a program to review the disbursement of Lottery Tuition Assistance Program grants by technical colleges to ensure those funds are properly distributed to students of the technical colleges.
- The South Carolina Department of Education should implement a regular program to monitor the spending of lottery funds by school districts and recipient institutions to ensure that the funds are spent according to state law and South Carolina Department of Education guidelines.

**Not Applicable**

- The South Carolina Commission on Higher Education (CHE) and the South Carolina State Board for Technical and Comprehensive Education should communicate prior to the disbursement of funds in order to ensure coordination between the two agencies and oversight of the recipient institutions. *[This recommendation was based on a program in which the CHE disbursed capital funds to local technical colleges, which has not occurred since FY 13-14.]*
- The South Carolina Department of Education should disburse lottery funds as required by state law (S.C. Code 59-1-525) including implementing a grant program that has an evaluation component and gives first priority to schools rated as below average or unsatisfactory and to grants which are designed to increase academic performance of historically underachieving students. *[We found that, beginning in FY 15-16, the General Assembly ceased funding these grant programs.]*

This report can be found in its entirety at LAC.SC.GOV.

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

**SOUTH CAROLINA EDUCATION LOTTERY**

In FY 17-18, we began an audit of the South Carolina Education Lottery required every three years by §2-15-63 of the S.C. Code of Laws. We anticipate that our current review will address areas including internal operations, retail sales, best practices, and the implementation status of prior Legislative Audit Council recommendations. Our final results will be included in the FY 18-19 Accountability Report.

**DEPARTMENT OF EMPLOYMENT AND WORKFORCE**

In FY 17-18, we began the last of three audits of the Department of Employment and Workforce required by Section 112 of Act 146 of 2010. The minimum requirements include providing a detailed accounting of the Unemployment Insurance Trust Fund revenues and expenses, the adequacy of reporting the financial status of the trust fund to state officials, assessing alternatives for Trust Fund solvency, examining the unemployment eligibility benefit process, and evaluating the effectiveness of the agency’s programs for assisting claimants in returning to work. Our final results will be included in the FY 18-19 Accountability Report.

**Healthy and Safe Families**

In our audits, requested by the General Assembly or required by state law, we review public health programs that are provided, funded, or regulated by South Carolina state government. We make recommendations for achieving improved outcomes and/or increased efficiency.

**A REVIEW OF THE DEPARTMENT OF SOCIAL SERVICES ADULT PROTECTIVE SERVICES PROGRAM (JULY 2017)**

We made 69 recommendations — 51 to the Department of Social Services, 16 to the General Assembly, and 2 to the S.C. Adult Protection Coordinating Council. We did not identify potential financial benefits.

DSS investigates reported maltreatment of vulnerable adults in the community with physical and/or mental conditions that impair their ability to care for and/or protect themselves. The jurisdiction of this program does not include vulnerable adults in institutions. Our audit found:

- Significant improvement was needed in the hiring, compensation, training, and career development of qualified caseworkers.
- Caseloads and caseworker turnover were excessive.
- DSS partially implemented a regional call center system of receiving reports of maltreatment and planned to expand it statewide. This system significantly increased the number of cases of maltreatment detected and investigated. Nonetheless, call wait times were excessive and an estimated 15% of the reports that were screened out should have been investigated.
- State law did not require that DSS initiate or complete maltreatment investigations within a specified period of time. Based on the agency’s internal policy, 16.5% of maltreatment investigations were not promptly initiated, while 28% were not completed on time.
- In 68% of maltreatment investigations lasting more than 60 days, caseworkers did not visit vulnerable adults for a period of two or more consecutive months.
- The maximum time a maltreated vulnerable adult may be held involuntarily in protective custody without a court hearing was excessive.
- DSS had performance measures regarding its processes but did not have outcome measures indicating the extent to which the program is accomplishing its mission.

This report can be found in its entirety at [LAC.SC.GOV](http://LAC.SC.GOV).

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES CHILDREN'S BEHAVIORAL HEALTH SERVICES**

In FY 17-18, members of the General Assembly requested an audit of the S.C. Department of Health and Human Services regarding changes in the reimbursement and other policies for children’s behavioral health services. We are reviewing how these changes have impacted these services for the children in our state. Our final results will be included in the FY 18-19 Accountability Report.

**Maintaining Safety, Integrity, and Security**

In our audits, requested by the General Assembly or required by state law, we review programs that are provided, funded, or regulated by South Carolina state government to ensure the safety, integrity, and security of statewide public resources, data, infrastructure, and residents. We make recommendations for achieving improved outcomes and/or increased efficiency.

**S.C. DEPARTMENT OF LABOR, LICENSING AND REGULATION: A LIMITED REVIEW OF THE DIVISION OF FIRE AND LIFE SAFETY (JANUARY 2018)**

We made 78 recommendations — 58 to the Division of Fire and Life Safety (DFLS), including 1 each to the Fire Academy and the Emergency Response Task Force, 6 to S.C. Department of Labor, Licensing and Regulation (LLR), and 14 to the General Assembly. We did not identify potential financial benefits.

Neither S.C. Department of Labor, Licensing and Regulation nor the Division of Fire and Life Safety has control or management of the S.C. State Firefighter’s Association which is a separate non-profit organization.

- We identified some problems with the DFLS V-Safe Grant program — scoring of V-Safe grants appeared inconsistent, the fire station regions with the highest amount of poverty were the two least grant-funded regions, and the agency should analyze the reasons for disproportionate distribution of the grants.
- We found part-time instructor pay was low, the LLR does not review instructor performance in a meaningful manner, and should analyze the reasons for its turnover rate of its part-time instructors.
- We found the DFLS should evaluate its fire marshal certification process as to the effectiveness of its preparatory class and whether the current process using other third-parties is more effective than in-house delivery of the training and testing.
- We made recommendations that fire marshals be required to be certified in fire code enforcement subject matter (with the exception of fire chiefs, who are ex-officio fire marshals, if they are not performing the duties of a fire marshal) and the DFLS should have more authority to enforce fire code violations.

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

**FOLLOW-UP ANALYSIS**

**A REVIEW OF THE OFFICE OF STATE FIRE MARSHAL (NOVEMBER 2010)**

We reviewed the implementation status of the 14 recommendations in our 2010 report. Ten recommendations (71%) were implemented/partially implemented. Four recommendations have not been implemented.

Two recommendations that might have the most impact on the public were not implemented.

**Not Implemented**

- The Office of State Fire Marshal (OSFM) should implement a process to check fire protection equipment vendors’ inspections for unnecessary upgrades. If it is determined that unnecessary upgrades have occurred, the OSFM should impose fines or other disciplinary measures.
  
- The Office of State Fire Marshal should require that all OSFM, resident fire marshals’, and fire equipment vendors’ inspection forms be updated to include the following:
  - Information informing the general public that resident fire marshals’ inspections can be appealed to the OSFM, and including the contact information for the OSFM.
  - The Internet address for the free, current editions of the International Fire Code and National Fire Protection Association fire codes available on the OSFM website.
  - The specific law, regulation, or fire code regarding the infraction.

This report can be found in its entirety at LAC.SC.GOV.

**Public Infrastructure and Economic Development**

In our audits, requested by the General Assembly or required by state law, we review public infrastructure and economic development programs that are provided, funded, or regulated by South Carolina state government. When relevant, we assess the extent to which they enhance the state’s quality of life and promote the state’s competitiveness as a location for business, talent, innovation, and visitors. We make recommendations for achieving improved outcomes and/or increased efficiency. We currently do not have any audits ongoing related to this strategic objective.

**Government and Citizens**

In our audits, requested by the General Assembly or required by state law, we review other state government programs — those not listed in the above statewide enterprise strategic objectives — that are provided, funded, or regulated by South Carolina state government. When relevant, we determine the extent to which they are effective, efficient, and innovative, as well as interagency collaboration. We make recommendations for achieving improved outcomes and/or increased efficiency. We currently do not have any audits ongoing related to this strategic objective.

<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

### Government and Citizens — Internal Review

In FY 17-18, we implemented a transition of our Telecommunications to VoIP technology which allowed us to combine voice, data, and video services. We initiated a planning process to assess our computer infrastructure to ensure that we provide continual protection of data, networks, and computing. We will continue to deliver cyber security training to bring awareness of information security to our employees.

### RISK ASSESSMENT AND MITIGATION STRATEGIES

Because we are not an operational agency and provide no direct services to the public, the extent to which we accomplish our goals and objectives has no immediate effect on the public. Nonetheless, through our audits we make recommendations to significantly improve the agencies and programs on which the public depends. If we did not exist or failed to meet our objectives, the General Assembly and the public would lose an independent source of information and advice to use in its efforts to improve state government.

Above all other factors, it is important that state law continue to protect our independence from the political process. Second, it is important that state law give us unrestricted access to state agency documents, personnel, and all other information necessary to conduct performance audits in a thorough and punctual manner. Third, it is important that we receive the resources necessary to attract and retain the number and quality of staff required to achieve our objectives.

### RESTRUCTURING RECOMMENDATIONS

The Legislative Audit Council requests that the following laws be updated as follows.

1. **Recommend Deletion — S.C. Code §2-15-65 Auditing for Title XX funds**

The Legislative Audit Council is focused on performance audits while this review would be more financial in nature. The Department of Social Services has stated that, the Social Services Block Grant is reported in its federal spending authority in the state budget. DSS has agreed-upon procedure reviews performed on all funding sources by either the Office of the State Auditor or an independent CPA firm. DSS also has federal monitoring on all programs every one to two years.

2. **Recommend Deletion — S.C. Code §30-4-50(10) Public Information**

This law indicates that statistical and other empirical findings considered by the Legislative Audit Council in the development of an audit is public information.

This law is in conflict with S.C. Code §2-15-120, which provides that all records and audit working papers of the Legislative Audit Council with the exception of its final audit reports provided for by S.C. Code §2-15-60 are confidential and not subject to public disclosure. S.C. Code §2-15-120 was implemented subsequent to S.C. Code §30-4-50(10).



<b>AGENCY NAME:</b>	<b>LEGISLATIVE AUDIT COUNCIL</b>		
<b>AGENCY CODE:</b>	<b>A200</b>	<b>SECTION:</b>	<b>91E</b>

3. **Recommend Modification** — S.C. Code §11-35-1230(2)

This law requires the Legislative Audit Council to perform periodic reviews of the reporting and data analysis system developed by the Division of Budget Analysis for reporting both commodities purchased and those not purchased through the division’s central purchasing system, and also requires that the Legislative Audit Council make recommendations for incorporating these reporting procedures into the Statewide Accounting and Reporting System (STARS) as necessary to reduce unnecessary duplication and improve efficiency, effectiveness, and accountability. It also requires that the Legislative Audit Council periodically review the reporting system and coordinate legislative information needs with the Office of the Comptroller General and the Division of Budget Analysis or other office or division within the State Fiscal Accountability Authority.

Part of the language in this law is obsolete in that STARS is no longer the state system of record, so, at a minimum, this should be updated. It is requested that this section be modified to remove the requirements placed on the Legislative Audit Council. Performance audit requests for reviews of the reporting and data analysis systems may be made at any time as provided for by state law.

Type	Item #			Description	2017-18			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
	Goal	Strategy	Measure		Base	Target	Actual				
<b>G</b>	<b>1</b>			<b>IMPROVE THE PERFORMANCE OF STATE GOVERNMENT</b>							
<b>S</b>	<b>1.1</b>			<b>Conduct audits in compliance with Generally Accepted Government Auditing Standards (GAGAS)</b>							
M		1.1.1		<i>Undergo a peer review by NASACT/NCSL [Most recently passed in FY 16-17, next review FY 19-20]</i>	Pass	Pass	0	Once every 3 years	NASACT/NCSL	NASACT/NCSL using GAGAS requirements	Ensures quality control and overall quality of reports by operating under the requirements of Generally Accepted Government Auditing Standards (GAGAS) established by the Comptroller General of the United States because they are recognized as a national benchmark for government performance auditing.
<b>S</b>	<b>1.2</b>			<b>Employ qualified staff</b>							
M		1.2.1		<i>Ensure auditors have the skills to effectively conduct performance audits</i>	100%	100%	100%	2-year period 7/1/2017 thru 6/30/2019	GAO training requirements	Assessment of internal training database	Ensures professional, qualified staff are retained. Auditors must undergo 80 hours of continuing education every 2 years.
M		1.2.2		<i>Conduct employee survey</i>	Yes	Yes	No	Biennial	U.S. Office of Personnel Management "Federal Employee Viewpoint Survey"	Assessment of internal employee survey	Provides management with information to improve internal processes.
<b>G</b>	<b>2</b>			<b>MAINTAIN OR REDUCE THE COST OF STATE GOVERNMENT</b>							
<b>S</b>	<b>2.1</b>			<b>Make recommendations and determine level of implementation</b>							
M		2.1.1		<i>Identify potential financial benefits in relation to total number of recommendations</i>	\$971,000	not foreseeable	\$0	July 1 - June 30	Audit Reports	Dollar value of estimated savings	Ensures that state government operations are efficient and following the law to achieve desired results by providing analysis and recommendations for improvement.
M		2.1.2		<i>Determine percent of audit recommendations implemented</i>	56%	not foreseeable	68%	July 1 - June 30	Follow-up Analysis	Analysis of recommendations implemented	Determines whether our recommendations for improvement have been addressed or implemented.

Strategic Planning and Performance Measurement Template

Type	Item #			Description	2017-18			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
	Goal	Strategy	Measure		Base	Target	Actual				
M		2.1.3		Identify financial benefits realized	\$0	not foreseeable	\$0	July 1 - June 30	Follow-up Analysis	Dollar value of estimated savings	Determines savings for state government realized from implementing our recommendations.
<b>G</b>	<b>3</b>	<b>PROVIDE INFORMATION TO THE GENERAL ASSEMBLY AND THE PUBLIC</b>									
<b>S</b>	<b>3.1</b>	<b>Ensure audits are published in a punctual manner</b>									
M		3.1.1		Determine whether audits are published by the dates projected	66%	80%	50%	July 1 - June 30	Internal Reporting	Assessment of estimated target dates compared to actual publication dates	Provides analysis and recommendations to legislators and the public in a punctual manner.
<b>S</b>	<b>3.2</b>	<b>Ensure that hourly audit costs are minimal</b>									
M		3.2.1		Calculate cost per direct audit hour	\$76.66	\$95	\$79.56	July 1 - June 30	Internal Reporting	Assessment of total expenditures and direct audit hours spent	Ensures work is performed at a competitive hourly rate.
<b>S</b>	<b>3.3</b>	<b>Ensure audits meet the needs of legislators and the general public</b>									
M		3.3.1		Determine customer satisfaction	Yes	Yes	Yes	July 1 - June 30	Internal Reporting	Assessment of briefings and presentations to legislators and staff. Feedback during organizational board meetings. Inquiries from citizens and the media.	Provides feedback from legislators and the public to identify ways to improve our processes.

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2018-2019  
Accountability Report

Agency Code: A200 Section: 91E

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Maintaining Safety, Integrity and Security	G	1			IMPROVE THE PERFORMANCE OF STATE GOVERNMENT							
	S	1.1			Conduct audits in compliance with Generally Accepted Government Auditing Standards (GAGAS)							
	M		1.1.1	Undergo a peer review by NASACT/NCSL <i>[Most recently passed in FY 16-17, next review FY 19-20]</i>	Pass	Pass		Once every 3 years	NASACT/NCSL	NASACT/NCSL using GAGAS requirements	Ensures quality control and overall quality of reports by operating under the requirements of Generally Accepted Government Auditing Standards (GAGAS) established by the Comptroller General of the United States because they are recognized as a national benchmark for government performance auditing.	
	S	1.2			Employ qualified staff							
	M		1.2.1	Ensure auditors have the skills to effectively conduct performance audits	100%	100%		2-year period 7/1/2017 thru 6/30/2019	GAO training requirements	Assessment of internal training database	Ensures professional, qualified staff are retained. Auditors must undergo 80 hours of continuing education every 2 years.	
	M		1.2.2	Conduct employee survey	No	Yes		Biennial	U.S. Office of Personnel Management "Federal Employee Viewpoint Survey"	Assessment of internal employee survey	Provides management with information to improve internal processes.	
Government and Citizens	G	2			MAINTAIN OR REDUCE THE COST OF STATE GOVERNMENT							
	S	2.1			Make recommendations and determine level of implementation							
	M		2.1.1	Identify potential financial benefits in relation to total number of recommendations	\$0	not foreseeable		July 1 - June 30	Audit Reports	Dollar value of estimated savings	Ensures that state government operations are efficient and following the law to achieve desired results by providing analysis and recommendations for improvement.	
	M		2.1.2	Determine percent of audit recommendations implemented	68%	not foreseeable		July 1 - June 30	Follow-up Analysis	Analysis of recommendations implemented	Determines whether our recommendations for improvement have been addressed or implemented.	
	M		2.1.3	Identify financial benefits realized	\$0	not foreseeable		July 1 - June 30	Follow-up Analysis	Dollar value of estimated savings	Determines savings for state government realized from implementing our recommendations.	
Government and Citizens	G	3			PROVIDE INFORMATION TO THE GENERAL ASSEMBLY AND THE PUBLIC							
	S	3.1			Ensure audits are published in a punctual manner							

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2018-2019  
Accountability Report

Agency Code: A200 Section: 91E

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
	M		3.1.1		Determine whether audits are published by the dates projected	50%	80%		July 1 - June 30	Internal Reporting	Assessment of estimated target dates compared to actual publication dates	Provides analysis and recommendations to legislators and the public in a punctual manner.
	S		3.2		Ensure that hourly audit costs are minimal							
	M		3.2.1		Calculate cost per direct audit hour	\$79.56	\$95		July 1 - June 30	Internal Reporting	Assessment of total expenditures and direct audit hours spent	Ensures work is performed at a competitive hourly rate.
	S		3.3		Ensure audits meet the needs of legislators and the general public							
	M		3.3.1		Determine customer satisfaction	Yes	Yes		July 1 - June 30	Internal Reporting	Assessment of briefings and presentations to legislators and staff. Feedback during organizational board meetings. Inquiries from citizens and the media.	Provides feedback from legislators and the public to identify ways to improve our processes.

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Program Template

Program/Title	Purpose	FY 2017-18 Expenditures (Actual)				FY 2018-19 Expenditures (Projected)				Associated Measure(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
Administration	The work of the Legislative Audit Council is authorized by S.C. Code §2-15-10 <i>et seq</i> . Our sole program is performing audits of state agencies and programs to identify ways to reduce the cost and improve the performance of state agencies, and provide information to the General Assembly and the public.	\$ 1,307,273			\$ 1,307,273	\$ 1,641,878	\$ 400,000		\$ 2,041,878	1.1.1 1.2.1 1.2.2 2.1.1 2.1.2 2.1.3 3.1.1 3.2.1 3.3.1
Employee Benefits	Employee benefits for employees of the Legislative Audit Council.	\$ 406,621			\$ 406,621	\$ 370,139			\$ 370,139	1.1.1 1.2.1 1.2.2 2.1.1 2.1.2 2.1.3 3.1.1 3.2.1 3.3.1

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
1	2-15-10	State	Statute	<b>LAC Membership</b> — Creates the Legislative Audit Council consisting of five members, which must be elected by the General Assembly in a joint session from the nominees presented by the nominating committee. Also lists ex officio members. Makes the LAC directly responsible to the General Assembly and makes the LAC independent of any other state agency, board, or department.	Yes	No - But relates to manner in which one or more agency deliverables is provided		
2	2-15-20	State	Statute	<b>LAC Nominating Committee</b> — Establishes the LAC's nominating committee, three of whom are appointed by the President of the Senate and three of whom are appointed by the Speaker of the House. Provides for the filling of vacancies.	No	No - Does not relate directly to any agency deliverables		
3	2-15-30	State	Statute	<b>LAC Terms of Office</b> — Establishes the terms of office of members of the Council for six years. Prohibits a member of the General Assembly or someone who has served in the General Assembly during the preceding two years from being elected to the Council. Provides for the Council to elect its own chairman.	No	No - Does not relate directly to any agency deliverables		
4	2-15-40	State	Statute	<b>LAC Director</b> — Provides for the election, qualification, and duties of the Director of the LAC. Director elected by a majority vote of the LAC and shall hold a term of four years.	No	No - Does not relate directly to any agency deliverables		
5	2-15-50	State	Statute	<b>"State agencies", "audit" defined</b> — Defines "state agencies" for the purpose of LAC audits and defines "audit."	No	No - But relates to manner in which one or more agency deliverables is provided		
6	2-15-60	State	Statute	<b>Duties of LAC</b> — Establishes the duties of the LAC. Duties include responding to requests, conducting audits authorized by the Council, assisting the General Assembly, and establishing a system of post audits. Establishes the guidelines for audit requests.	Yes	Yes	Report our agency must/may provide	
7	2-15-61	State	Statute	<b>Access to agency records</b> — Gives the LAC access to the records and facilities of every state agency during that agency's operating hours with the exception of reports and returns of the S.C. Department of Revenue.	No	No - But relates to manner in which one or more agency deliverables is provided		
8	2-15-62	State	Statute	<b>Confidentiality of records</b> — States that LAC staff members are subject to the statutory provisions and penalties regarding confidentiality of records of the agency under review.	No	No - But relates to manner in which one or more agency deliverables is provided		
9	2-15-63	State	Statute	<b>SCEL audits</b> — Provides for triennial audits by the LAC of the South Carolina Lottery Commission. The cost of these audits are an operating expense of the Lottery Commission. Allows the LAC to contract with an independent firm to conduct a study into the security of the Commission and the lottery.	Yes	Yes	Report our agency must/may provide	
10	2-15-64	State	Statute	<b>DSS audits</b> — Provides for triennial audits of the South Carolina Department of Social Services. The program to be reviewed will be determined after consultation with the House and Senate, and the LAC is authorized to charge DSS for federal funds, if available, for the costs associated with these audits.	Yes	Yes	Report our agency must/may provide	
11	2-15-65	State	Statute	<b>Title XX funds audits</b> — Requires the LAC to ensure that an appropriate amount is budgeted for audit purposes in all Title XX federal programs. Requires the LAC to designate and assign audit responsibility in accordance with state and federal laws and regulations and the intent of the General Assembly.	Yes	Yes	Report our agency must/may provide	
12	2-15-70	State	Statute	<b>Use of facilities</b> — Provides for the LAC's use of the facilities of State institutions of higher learning and any other tax supported agencies for carrying out the LAC's functions.	No	No - But relates to manner in which one or more agency deliverables is provided		

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
13	2-15-80	State	Statute	<b>Legislation</b> — Prohibits the Director or any other employee of the LAC from urging or opposing any legislation or giving financial advice to any person except members of the Legislature.	No	No - Does not relate directly to any agency deliverables		
14	2-15-90	State	Statute	<b>LAC shall not prepare legislation</b> — States that preparing legislation is not an LAC function. All suggested legislation from staff studies shall be channeled through the Legislative Council.	Yes	No - Does not relate directly to any agency deliverables		
15	2-15-110	State	Statute	<b>Expenses</b> — Entitles members of the nominating committee and members of the LAC to per diem, mileage, and subsistence as provided by law.	No	No - Does not relate directly to any agency deliverables		
16	2-15-120	State	Statute	<b>Confidentiality of records</b> — Establishes that all records and audit working papers of the LAC, with the exception of its final audit reports, are confidential and not subject to public disclosure. Any person guilty of violating this section is guilty of a misdemeanor.	No	No - But relates to manner in which one or more agency deliverables is provided		
17	Section 112 of Act 146 of 2010	State	Statute	<b>DEW audits</b> — Provides for the LAC to conduct three audits of the Department of Employment and Workforce, the last to be completed by July 1, 2018. The costs of these audits are an operating expense of DEW and DEW shall pay directly to the LAC the cost of the audits.	Yes	Yes	Report our agency must/may provide	
18	2-2-60(D)	State	Statute	<b>Program evaluation reports</b> — Allows the chairman of an investigating committee to direct the LAC to perform a study of the program evaluation report and report its findings to the investigating committee. The chairman also may direct the LAC to perform its own audit of the program or operations being studied or investigated by the investigating committee.	Yes	Yes	Report our agency must/may provide	
19	57-1-490(C)	State	Statute	<b>SCDOT annual audits</b> — The LAC may contract for follow-up audits or conduct follow-up audits of DOT as needed based upon the findings of the FY 2010 audit. The costs of these audits are an operating expense to the department. The department shall pay the LAC the costs of the audits.	Yes	Yes	Report our agency must/may provide	
20	11-35-1230	State	Statute	<b>Auditing and fiscal reporting</b> — The LAC shall periodically review the reporting system and coordinate legislative information needs with the Comptroller General and the Division of Budget Analysis, or other office or division within the State Fiscal Accountability Authority, as necessary. The LAC shall undertake a periodic review of the reporting and data analysis system developed by the division for reporting both commodities purchased and those not purchased through the division's central purchasing system, and shall make recommendations for incorporating these reporting procedures into the Statewide Accounting and Reporting System (STARS) as necessary to reduce unnecessary duplication and improve efficiency, effectiveness, and accountability.	Yes	Yes	Report our agency must/may provide	
21	59-150-30	State	Statute	<b>SCEL management performance audit</b> — Beginning in December 2004 and every three years thereafter, or by the request of five members of the House of Representatives or five members of the Senate, the LAC shall conduct a management performance audit of the lottery commission. The cost of this audit is an operating expense of the commission.	Yes	Yes	Report our agency must/may provide	
22	59-123-60(F)	State	Statute	<b>Medical University Hospital Authority</b> — Upon review of the audit report required in Section 59-123-60(E)(10), the legislature, by joint resolution, or the Governor, by Executive Order, may request audits to be completed by the State Auditors Office or the LAC. Based on the findings reported in the audit required in Section 59-123-60(E)(10) by the State Auditors Office or by the LAC, the legislature, by joint resolution, may require intervention by the State Fiscal Accountability Authority for the purposes of rectifying any material findings reflected in the audits.	Yes	Yes	Report our agency must/may provide	



Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
23	56-1-5(F)	State	Statute	<b>DMV audits</b> — The LAC shall conduct an independent review of the Department of Motor Vehicles every three years. (suspended by proviso)	Yes	Yes	Report our agency must/may provide	
24	117.129	State	FY 2018-19 Proviso	<b>BabyNet</b> —From funds available in the current fiscal year for budgetary analysis and oversight, the Executive Budget Office shall conduct an inventory of all BabyNet-related spending, which shall be submitted to the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee no later than July 15, 2018. All affected agencies shall support the Executive Budget Office in this effort by providing information upon request, so that the first recommendation of the LAC's 2011 report on BabyNet may be implemented.	No	No - Does not relate directly to any agency deliverables		
25	117.133	State	FY 2017-18 Proviso	<b>BabyNet</b> —From funds available in the current fiscal year for budgetary analysis and oversight, the Executive Budget Office shall conduct an inventory of all BabyNet-related spending, which shall be submitted to the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee no later than July 15, 2017. All affected agencies shall support the Executive Budget Office in this effort by providing information upon request, so that the first recommendation of the LAC's 2011 report on BabyNet may be implemented.	No	No - Does not relate directly to any agency deliverables		
26	117.119	State	FY 2018-19 Proviso	<b>Statewide Strategic Information Technology Plan Implementation</b> —The Legislative Branch, the Judicial Branch, public institutions of higher learning, technical colleges, political subdivisions and quasi-governmental bodies are specifically exempt from the requirements as provided in this provision to ensure the uniform implementation of Statewide Strategic Information Technology Plans developed pursuant to the Restructuring Act of 2014.	No	No - Does not relate directly to any agency deliverables		
27	117.121	State	FY 2017-18 Proviso	<b>Statewide Strategic Information Technology Plan Implementation</b> —The Legislative Branch, the Judicial Branch, public institutions of higher learning, technical colleges, political subdivisions and quasi-governmental bodies are specifically exempt from the requirements as provided in this provision to ensure the uniform implementation of Statewide Strategic Information Technology Plans developed pursuant to the Restructuring Act of 2014.	No	No - Does not relate directly to any agency deliverables		
28	117.133	State	FY 2016-17 Proviso	<b>Statewide Strategic Information Technology Plan Implementation</b> —The Legislative Branch, the Judicial Branch, public institutions of higher learning, technical colleges, political subdivisions and quasi-governmental bodies are specifically exempt from the requirements as provided in this provision to ensure the uniform implementation of Statewide Strategic Information Technology Plans developed pursuant to the Restructuring Act of 2014.	No	No - Does not relate directly to any agency deliverables		
29	117.146	State	FY 2018-19 Proviso	<b>Statewide Real Estate Plan Implementation</b> - The Legislative Branch, the Judicial Branch, public institutions of higher learning, technical colleges, political subdivisions and quasi-governmental bodies are generally exempt from the requirements of this proviso. This proviso establishes a comprehensive central real property and office facility management process to plan for the needs of state government agencies to achieve maximum efficiency and economy in the use of state-owned, state-leased, and commercial leased facilities.	No	No - Does not relate directly to any agency deliverables		
30	117.147	State	FY 2018-19 Proviso	<b>Statewide Administrative Services</b> -The Legislative Branch, the Judicial Branch, public institutions of higher learning and technical colleges shall be exempt from the requirements of this provision regarding consolidated administrative services provided by the Department of Administration.	No	No - Does not relate directly to any agency deliverables		

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
31	93.20	State	FY 2018-19 Proviso	<b>Cyber Security</b> —The Judicial and Legislative Branches are specifically exempt from the requirements of this proviso regarding the required implementation of cyber security policies, guidelines and standards developed by the Department of Administration.	No	No - Does not relate directly to any agency deliverables		
32	93.21	State	FY 2017-18 Proviso	<b>Cyber Security</b> —The Judicial and Legislative Branches are specifically exempt from the requirements of this proviso regarding the required implementation of cyber security policies, guidelines and standards developed by the Department of Administration.	No	No - Does not relate directly to any agency deliverables		
33	93.25	State	FY 2016-17 Proviso	<b>Cyber Security</b> —The Judicial and Legislative Branches are specifically exempt from the requirements of this proviso regarding the required implementation of cyber security policies, guidelines and standards developed by the Department of Administration.	No	No - Does not relate directly to any agency deliverables		
34	91.19	State	FY 2018-19 Proviso	<b>LAC Matching Funds</b> —Authorizes the LAC to use funds appropriated in the appropriations act as state matching funds for federal funds available for audits and reviews. Authorizes the Council to charge state agencies for federal funds, if available, for the costs associated with audits and reviews. Requires agencies to remit the federal funds to the LAC as reimbursement for the costs of audits and reviews.	No	No - But relates to sources of funding for one or more agency deliverables		
35	91.19	State	FY 2017-18 Proviso	<b>LAC Matching Funds</b> —Authorizes the LAC to use funds appropriated in the appropriations act as state matching funds for federal funds available for audits and reviews. Authorizes the Council to charge state agencies for federal funds, if available, for the costs associated with audits and reviews. Requires agencies to remit the federal funds to the LAC as reimbursement for the costs of audits and reviews.	No	No - But relates to sources of funding for one or more agency deliverables		
36	91.19	State	FY 2016-17 Proviso	<b>LAC Matching Funds</b> —Authorizes the LAC to use funds appropriated in the appropriations act as state matching funds for federal funds available for audits and reviews. Authorizes the Council to charge state agencies for federal funds, if available, for the costs associated with audits and reviews. Requires agencies to remit the federal funds to the LAC as reimbursement for the costs of audits and reviews.	No	No - But relates to sources of funding for one or more agency deliverables		
37	117.105	State	FY 2018-19 Proviso	<b>Data Breach Notification</b> —An agency of this State owning or licensing computerized data or other data that includes personal identifying information shall disclose any breach of the security of the system following discovery or notification of the breach in the security of the data to any resident of this State whose personal identifying information was, or is reasonably believed to have been, acquired by an unauthorized person. In determining whether information has been acquired, or is reasonably believed to have been acquired, by an unauthorized person or a person without valid authorization, the agency may consider the factors provided in this proviso.	Yes	Yes	Other service or product our agency must/may provide	Timely reporting should a breach occur.
38	117.106	State	FY 2017-18 Proviso	<b>Data Breach Notification</b> —An agency of this State owning or licensing computerized data or other data that includes personal identifying information shall disclose any breach of the security of the system following discovery or notification of the breach in the security of the data to any resident of this State whose personal identifying information was, or is reasonably believed to have been, acquired by an unauthorized person. In determining whether information has been acquired, or is reasonably believed to have been acquired, by an unauthorized person or a person without valid authorization, the agency may consider the factors provided in this proviso.	Yes	Yes	Other service or product our agency must/may provide	Timely reporting should a breach occur.

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
39	117.107	State	FY 2016-17 Proviso	<b>Data Breach Notification</b> —An agency of this State owning or licensing computerized data or other data that includes personal identifying information shall disclose any breach of the security of the system following discovery or notification of the breach in the security of the data to any resident of this State whose personal identifying information was, or is reasonably believed to have been, acquired by an unauthorized person. In determining whether information has been acquired, or is reasonably believed to have been acquired, by an unauthorized person or a person without valid authorization, the agency may consider the factors provided in this proviso.	Yes	Yes	Other service or product our agency must/may provide	Timely reporting should a breach occur.
40	117.115	State	FY 2018-19 Proviso	<b>Child Fatality Review</b> —Requires the Department of Social Services, State Child Fatality Advisory Committee, State Law Enforcement Division, Department of Health and Environmental Control, and Department of Public Safety to implement certain recommendations contained in the LAC's October 2014 report: <i>"A Review of Child Welfare Services at the Department of Social Services."</i>	No	No - Does not relate directly to any agency deliverables		
41	117.117	State	FY 2017-18 Proviso	<b>Child Fatality Review</b> —Requires the Department of Social Services, State Child Fatality Advisory Committee, State Law Enforcement Division, Department of Health and Environmental Control, and Department of Public Safety to implement certain recommendations contained in the LAC's October 2014 report: <i>"A Review of Child Welfare Services at the Department of Social Services."</i>	No	No - Does not relate directly to any agency deliverables		
42	117.121	State	FY 2016-17 Proviso	<b>Child Fatality Review</b> —Requires the Department of Social Services, State Child Fatality Advisory Committee, State Law Enforcement Division, Department of Health and Environmental Control, and Department of Public Safety to implement certain recommendations contained in the LAC's October 2014 report: <i>"A Review of Child Welfare Services at the Department of Social Services."</i>	No	No - Does not relate directly to any agency deliverables		
43	91.21	State	FY 2018-19 Proviso	<b>DMV Audit Review</b> - Suspends the requirement for the LAC to audit DMV every three years for FY 18-19. Any savings generated by not conducting the review shall be used to conduct audits required by Section 2-15-60.	Yes	No - But relates to sources of funding for one or more agency deliverables		
44	91.21	State	FY 2017-18 Proviso	<b>DMV Audit Review</b> - Suspends the requirement for the LAC to audit DMV every three years for FY 17-18. Any savings generated by not conducting the review shall be used to conduct audits required by Section 2-15-60.	Yes	No - But relates to sources of funding for one or more agency deliverables		
45	91.21	State	FY 2016-17 Proviso	<b>DMV Audit Review</b> - Suspends the requirement for the LAC to audit DMV every three years for FY 16-17. Any savings generated by not conducting the review shall be used to conduct audits required by Section 2-15-60.	Yes	No - But relates to sources of funding for one or more agency deliverables		
46	117.112	State	FY 2018-19 Proviso	<b>Information Technology and Information Security Plans</b> - The Legislative Department is specifically exempt from the requirement to provide an information technology plan to the Department of Administration.	No	No - Does not relate directly to any agency deliverables		
47	117.113	State	FY 2017-18 Proviso	<b>Information Technology and Information Security Plans</b> - The Legislative Department is specifically exempt from the requirement to provide an information technology plan to the Department of Administration.	No	No - Does not relate directly to any agency deliverables		
48	117.114	State	FY 2016-17 Proviso	<b>Information Technology and Information Security Plans</b> - The Legislative Department is specifically exempt from the requirement to provide an information technology plan to the Department of Administration.	No	No - Does not relate directly to any agency deliverables		

**Agency Name:** LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

**Agency Code:** A200      **Section:** 91E

Customer Template

Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	<i>Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.</i>
Administration	<p>We perform audits of state agencies and programs, in which we identify ways to reduce the cost and improve the performance of state agencies, and provide information to the General Assembly and the public.</p> <p>We help ensure that operations are efficient and that agencies follow the law to achieve the desired results.</p>	<p>Written audit reports of state agencies and programs providing information, analysis, and recommendations to help the General Assembly improve state agencies and to help the general public oversee state government.</p>	<p>Legislative Branch</p> <hr/> <p>Executive Branch/State Agencies</p> <hr/> <p>General Public</p>	

**Agency Name:** LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

**Agency Code:** A200 **Section:** 91E

Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Goal(s)
NASACT/NCSL	Professional Association	Undergo a Peer Review by NASACT/NCSL	1.1.1
NASACT/NCSL	Professional Association	Ensure auditors have the skills to effectively conduct performance audits	1.2.1
Division of State Human Resources	State Government	Ensure auditors have the skills to effectively conduct performance audits	1.2.1
U.S. Government Accountability Office	Federal Government	Ensure auditors have the skills to effectively conduct performance audits	1.2.1
U.S. Office of Personnel Management	Federal Government	Conduct employee survey	1.2.2
State Agencies	State Government	Identify potential financial benefits in relation to total number of recommendations	2.1.1
State Agencies	State Government	Determine percent of audit recommendations implemented	2.1.2
State Agencies	State Government	Identify financial benefits realized	2.1.3
General Assembly	State Government	Determine customer satisfaction	3.3.1
Legislative Committees	State Government	Determine customer satisfaction	3.3.1
State Agencies	State Government	Determine customer satisfaction	3.3.1

Agency Name: LEGISLATIVE AUDIT COUNCIL (LEGISLATIVE DEPARTMENT)

Fiscal Year 2017-2018  
Accountability Report

Agency Code: A200 Section: 91E

Report and External Review Template

Item	Is this a Report, Review, or both?	Report or Review Name	Name of Entity Requesting the Report or Conducting Review	Type of Entity	Reporting Frequency	Current Fiscal Year- Submission Date or Review Timeline (MM/DD/YYYY)	Summary of Information Requested in the Report or Reviewed	Method to Access the Report or Information from the Review
1	Internal Review and Report	Fiscal Year Accountability Report	Executive Budget Office	State	Annually	September 15, 2017	Agency mission, objectives and performance measures	LAC.SC.GOV
2	Internal Review and Report	Agency Budget Plan	Executive Budget Office	State	Annually	September 30, 2017	Annual agency budget submission	ADMIN.SC.GOV
3	Internal Review and Report	Travel Report	Office of the Comptroller General	State	Annually	September 23, 2017	Employee travel information	Legislative Audit Council
4	Internal Review and Report	Actual Salaries	State Accident Fund	State	Annually	August 15, 2017	Employee salaries by category	Legislative Audit Council
5	Internal Review and Report	Insurance Renewal	Insurance Reserve Fund	State	Annually	October 18, 2017	Tort Insurance Data Processing Insurance Personal Property Insurance	Legislative Audit Council
6	Internal Review and Report	GAAP Reporting	Office of the Comptroller General	State	Annually	July 1, 2018	Year-end reporting Agency expenditures	Legislative Audit Council
7	Internal Review and Report	Contribution and Wage Report	Department of Employment and Workforce	State	Quarterly	June 30, 2018	Quarterly Wages	Legislative Audit Council
8	Internal Review and Report	Audit and Certification	State Fiscal and Accountability Authority	State	Quarterly	June 30, 2018	Sole Source Procurements Emergency Procurements Illegal Procurements Record of Applied Preferences Procurements Using 10% Rule Trade-In Sales	Legislative Audit Council
9	External Review and Report	Peer Review of the South Carolina Legislative Audit Council	U.S. General Accounting Office	Outside Organization	Other	2017 to 2020	Assessment of our system of quality control and overall quality of reports in a sample of performance audits completed during the period 2017 to 2020. Peer review is completed once every three years and compares our policies and performance to GAGAS requirements and the knowledge base of peers from similar offices. The review provides a collective assessment of the office's quality assurance and review processes, how those quality processes were used to develop the office's performance audits, and the qualifications and independence of staff.	LAC.SC.GOV
10	External Review and Report	State Auditor's Report	Office of the State Auditor	State	Annually	June 30, 2016	Agreed-Upon Procedures	OSA.SC.GOV