



# **2023 Annual Accountability Report**

---

**Office of the State Inspector General  
Agency Code: D250**

# Table of Contents

<b>Agency’s Discussion and Analysis .....</b>	<b>1</b>
<b>Agency Organization Chart .....</b>	<b>6</b>
<b>Reorganization and Compliance .....</b>	<b>7</b>
<b>Strategic Plan Results .....</b>	<b>8</b>
<b>Strategic Plan Development .....</b>	<b>10</b>
<b>Budget Data .....</b>	<b>13</b>
<b>Legal Data .....</b>	<b>14</b>
<b>Services Data.....</b>	<b>16</b>
<b>Partnerships Data.....</b>	<b>18</b>
<b>Reports Data .....</b>	<b>19</b>
<b>Submission Form.....</b>	<b>21</b>

<b>AGENCY NAME:</b>	<b>Office of the State Inspector General</b>		
<b>AGENCY CODE:</b>	<b>D250</b>	<b>SECTION:</b>	<b>94</b>

## **AGENCY’S DISCUSSION AND ANALYSIS**

During Fiscal Year (FY) 2022-23, the Office of the State Inspector General (SIG) was staffed with an Inspector General, one Deputy Inspector General, five senior auditors, six investigators, and one administrative coordinator. Each auditor and investigator have extensive auditing and investigative experience, including prior law enforcement experience.

The SIG emphasized the professional development and continuing education (CPE) of its staff in the specialized areas of certified fraud examiner (CFE), certified inspector general (CIG), certified inspector general investigator (CIGI), certified inspector general auditor (CIGA), certified public manager (CPM), and certified government finance officer (CGFO). The SIG’s emphasis in providing opportunities for its staff to maintain these specialized skills ensures the SIG deploys highly trained auditors and investigators with the broadest perspective in its investigations, reviews, and assessments.

The annual CPE requirement for the CFE certification is 20 credit hours, with at least ten hours in fraud examinations and two hours in ethics. The biennial CPE requirement for the CIG, CIGA and CIGI certification is 40 credit hours. The SIG staff participated in CFE training opportunities offered by the Association of Certified Fraud Examiners and the Inspector General Institute offered by the Association of Inspectors General. The SIG collaborates with the Legislative Audit Council to receive audit training for all new SIG staff.

### **SIG Investigative Activities**

The SIG “is responsible for investigating and addressing allegations of fraud, waste, abuse, mismanagement, misconduct, violations of state or federal law, and wrongdoing in agencies” per South Carolina Code of Laws §1-6-20 (B), and as it relates to the South Carolina Opioid Recovery Fund, per South Carolina Code of Laws §11-58-30 (F).

Pursuant to Act No. 223 of 2022, the SIG’s investigative authority expanded to include public schools/school districts, public charter schools and authorizers, and voluntary associations that establish and enforces bylaws and rules for interscholastic sports competitions for public secondary schools. This new authority is limited in that the SIG may only investigate these entities when either the Governor, State Superintendent of Education, or the weighted majority of the legislative delegation of the school district makes a written request to the SIG requesting that an investigation be conducted.

The SIG initiated four high impact/time-sensitive investigations requested by the General Assembly and the Governor’s Office, seven proactive risk assessments of waste and mismanagement, and eight investigations of serious misconduct by state employees. The SIG also conducted three voluntary program reviews for three EB agencies to improve program efficiency and effectiveness for these agencies.

The SIG utilized its forensic accounting and financial investigative skills in nine investigations, and disseminated six anti-fraud lessons learned and alerts. The SIG made thirteen referrals for potential criminal and ethics violations of law to state and federal authorities. Additionally, the SIG’s outreach program provided four fraud awareness trainings to two EB agencies, and thirteen training opportunities to other EB agencies and the public on financial oversight, managing fraud risk to include the SC Human Affairs Commission, SC Association of School Administrators, SC School Board Association, SC

<b>AGENCY NAME:</b>	<b>Office of the State Inspector General</b>		
<b>AGENCY CODE:</b>	<b>D250</b>	<b>SECTION:</b>	<b>94</b>

Revenue and Fiscal Affairs, the Legislative Audit Council Board, LeadSC, SC Association of School Business Officials, CIE Roundtable and participation in the Career/Intern Fair at USC as well as presentations to four other local schools.

### **Reviews (4) of High Impact/Time-Sensitive Issues in State Government**

- SIG conducted an investigation into [Richland School District Two and the Board of Trustees](#), at the request of Governor Henry McMaster, in connection with various allegations and concerns regarding potential mismanagement, misconduct, violations of state or federal law, or wrongdoing.
- SIG is currently conducting an investigation of a public school district (District) at the request of Governor Henry McMaster on a procurement-related matter. SC Code of Laws, §1-6-35(E) prohibits further disclosure of the investigation while it is in a pending status since it was not previously disclosed at the time of the request.
- SIG conducted a Performance Review of the Commission on Higher Education (CHE), at the request of a member of the General Assembly, to assess employee turnover during FY2019 - 2023; employee qualifications, experience and duties; expansion of CHE positions, organizational structure, and statutory authority; use of third-party entities to review courses at two-year technical colleges; implementation of the REACH Act compliance audit; and effectiveness and cost-savings to the agency's telework program. This review is currently in the investigative process.
- SIG is currently conducting an investigation of the Clarendon School District, at the request of Governor Henry McMaster, regarding various allegations and concerns of potential mismanagement, and financial irregularities.

### **Proactive Risk Assessments (7) of Waste and Mismanagement**

The SIG is most effective in the findings and recommendations issued through its program reviews and investigations. The SIG focused on providing value-added in its recommendations as an independent reviewer of executive branch agencies and programs to improve operations and efficiencies. During FY 2022-23, the SIG issued 42 recommendations. The agencies implemented 100% of the recommendations that resulted in a combined recovery and waste prevented of \$857,042 in South Carolina tax dollars.

The SIG conducted seven waste/mismanagement and risk assessments. Three of the four high impact/time sensitive reviews previously listed were initiated as risk assessments for waste and mismanagement of state resources. These three risk assessments included the Review of Richland School District Two, Review of Clarendon County School District, and the Commission on Higher Education Performance Review.

### **Serious Misconduct Investigations (8) Regarding Executive Branch Employees**

By policy, the SIG does not publicly release serious misconduct investigations. In matters determined to be criminal in nature, the SIG must refer these matters to law enforcement for further investigation

<b>AGENCY NAME:</b>	<b>Office of the State Inspector General</b>		
<b>AGENCY CODE:</b>	<b>D250</b>	<b>SECTION:</b>	<b>94</b>

pursuant to SC Code of Laws, §1-6-40 (B). However, for SIG accountability purposes and oversight, the following summaries of misconduct investigations are presented in a non-attributable format:

- An agency employee was alleged to have submitted a fraudulent accident claim to the agency and to the State Accident Fund. The SIG confirmed the allegation was substantiated. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.
- An agency employee was alleged to have engaged in unprofessional conduct and violated the agency’s policies and federal regulations. The SIG determined the allegations were unsubstantiated.
- An agency employee was alleged to have engaged in fraudulent activity at the agency that involved a kickback scheme with vendors and violated the procurement code. The SIG determined the allegation was unsubstantiated. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.
- An agency employee was alleged to have engaged in fraudulent activity at the agency that involved agency funds used to purchase pre-paid gasoline cards for personal use. The SIG determined the allegation was unfounded. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.
- An agency employee was alleged to have engaged in fraudulent activity at the agency that involved altering financial documents. The SIG determined the allegation was unsubstantiated. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.
- An agency employee was alleged to have engaged in fraudulent activity at the agency that involved violations of the agency’s policies. The SIG determined the allegation was unsubstantiated. The SIG identified procedural and documentation concerns, and recommendations were provided to executive management for appropriate action.
- An agency employee was alleged to have engaged in fraudulent activity at the agency that involved ineligible state employees received pre-paid gasoline card awards. The SIG determined the allegation was unsubstantiated.
- An agency employee was alleged to have engaged in unprofessional conduct and violated agency policies. The SIG confirmed the allegation was substantiated. The SIG identified procedural concerns and recommendations were provided to executive management for appropriate action.

### **Voluntary Program Reviews (3) Requested by Agency Heads**

The SIG initiated three voluntary program reviews at the request of EB agencies. The SIG promoted this service to EB agencies to assist in improving EB operations and processes. For two of the program reviews, the SIG determined that the agencies executed its program management effectively, though not efficiently. The SIG issued three recommendations to the agency heads to improve program efficiencies and management processes, and to incorporate appropriate systems, personnel, and training. For the



<b>AGENCY NAME:</b>	<b>Office of the State Inspector General</b>		
<b>AGENCY CODE:</b>	<b>D250</b>	<b>SECTION:</b>	<b>94</b>

remaining review, the SIG determined that management changes within the agency during the course of the review rendered the analysis inapplicable and resulted in no report or recommendations issued.

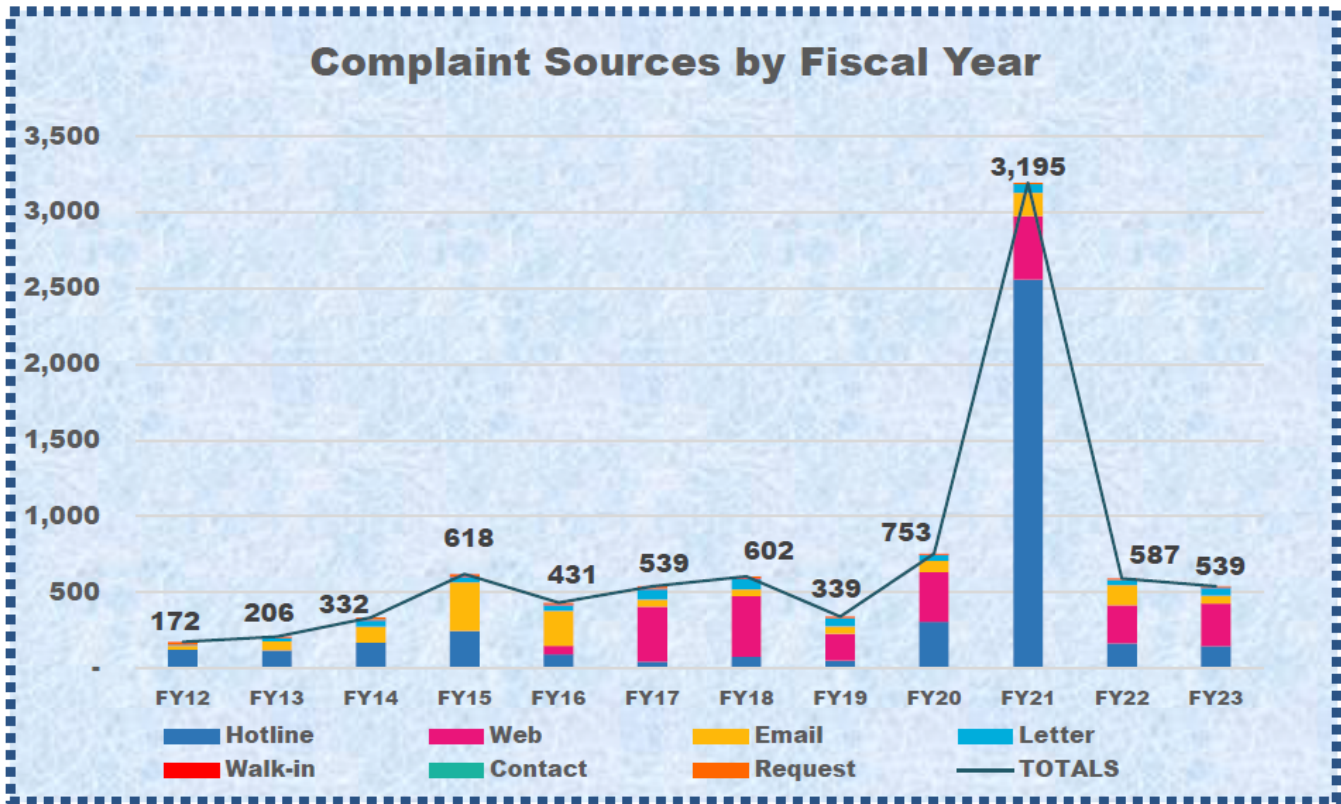
**Lessons Learned (6) and Alerts Disseminated to EB Agencies**

The SIG issued its FY 2022-23 fraud report titled, [Annual Report of Fraud Conducted by Executive Branch State Employees](#). The SIG received two notifications from two EB agencies of potential fraud involving two employees, for embezzlement and larceny, with an estimated loss of \$12,000. The SIG disseminated six “Lessons Learned” and alerts to all 106 EB agency heads, which included fraud detection and prevention tips, fraud risks, and delinquent accounts receivables identified in the [2022 Debt Collection Summary Report](#), as well as occupational fraud schemes in government organizations identified in the Association of Certified Fraud Examiners (ACFE) [Occupational Fraud 2022: Report to the Nations](#).

**SIG “Hotline” Operation and Fraud Complaint Program**

The SIG operated a toll-free “hotline” for the public to report fraud in state government. In addition to receiving complaints through the SIG’s Fraud Hotline and the traditional method of in-person or direct correspondence with the SIG, the SIG also utilized a web-based reporting system that provided the public and state employees the ability to report fraud in a confidential manner directly to the SIG.

During FY 2022-23, the SIG addressed 539 complaints with an average turnaround for complaint processing (download-assessment-action) of sixteen calendar days. The SIG received an additional 3,540 “hotline” calls that were non-jurisdictional complaints or misdirected calls, which the SIG referred to the applicable agency or entity. The SIG complaint volume returned to normal levels following the explosion in complaints during the COVID-19 State of Emergency in 2020. (See chart below)



<b>AGENCY NAME:</b>	<b>Office of the State Inspector General</b>		
<b>AGENCY CODE:</b>	<b>D250</b>	<b>SECTION:</b>	<b>94</b>

The tracking of complaints acts as a barometer of the SIG’s communication efforts with the public and the executive branch, and gauges the SIG’s triage of complaints more effectively.

### **SIG Annual Performance Measures**

Below are the quantitative metrics developed specifically in the SIG’s strategic plan to provide outcome indicators that address the stated objectives for FY 2022-23 and internal agency metrics.

<b>Performance Measures</b>	<b>Strategic Plan / Internal Metric</b>	<b>FY 2022-23 Actual</b>	<b>FY 2022-23 Target</b>	<b>FY 2021-22 Actual</b>
Forensic accounting investigations	Strategic	9	6	9
Waste and mismanagement investigations	Internal	7	6	6
Misconduct investigations	Strategic	8	6	9
Voluntary Program Reviews	Strategic	3	3	5
Economic recoveries (incl. waste prevented, based upon SIG findings & recommendations) *	Strategic	\$857,042	\$0*	\$472,503
SIG recommendations	Strategic / Internal	42	20	65
SIG recommendations accepted / implemented by Agency as a percentage (%)	Strategic / Internal	100%	95%	100%
SIG referrals to law enforcement, SC Department of Revenue, State Ethics	Internal	13	0*	12
SIG Alerts / “Lessons Learned”	Strategic	6	6	6
Complaints received	Strategic	539	400	587
Complaint triage – process, triage, action	Strategic / Internal	16 calendar days	25 calendar days	10 calendar days
Investigative completion time	Strategic / Internal	52 business days	80 business days	57 business days

(\*) The target values are set at zero to keep investigative efforts focused on the inefficiencies under review that result in findings and recommendations that may or may not result in a referral to law enforcement or a recapture of funds.

AGENCY NAME:

OFFICE OF THE STATE INSPECTOR GENERAL

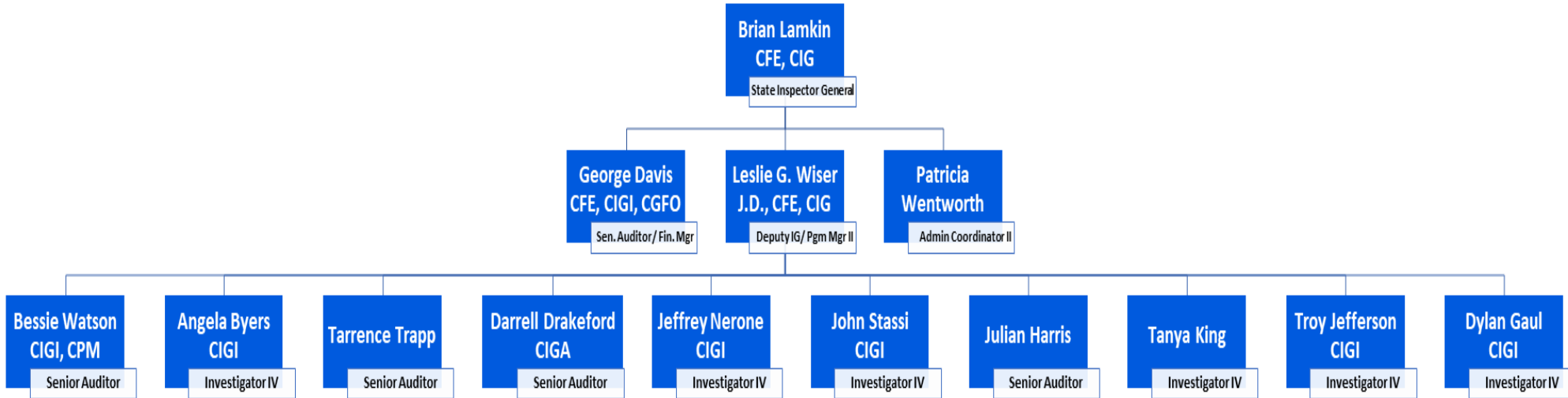
AGENCY CODE:

D250

SECTION:

94

AGENCY ORGANIZATIONAL CHART





# 2023

## Reorganization and Compliance

as submitted for the Accountability Report by:

### D250 - State Inspector General

#### Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Brian	Lamkin	Agency Head/ State IG	brianlamkin@oig.sc.gov	803-896-1287

#### Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Bessie	Watson	Senior Auditor	bwatson@oig.sc.gov	803-896-2319

#### Agency Mission

Adopted in:

2012

The SIG's statutory mission is to investigate and address allegations of "fraud, waste, abuse, mismanagement, misconduct, and wrongdoing" within the Executive Branch consisting of 106 separate agencies, commissions, boards, and public universities; annual expenditures exceeding \$26 billion; and 60,000 employees. The general mission of an Inspector General was well described by John Ward, the father of the first state SIG Office in Massachusetts (1981), "The basic concept behind the Office of the Inspector General is that any institution, corporation, university, let alone the institution of government, must build into itself a mechanism for self-criticism and self-correction." He also astutely identified the SIG's role as, "that vast middle ground between the ability to review all state transactions to a limited degree without the power to investigate [i.e., the Auditor], and the power to investigate allegations of fraud on a case-by-case basis [i.e., the Attorney General]."

#### Agency Vision

Adopted in:

2012

The SIG uses its authorities, capabilities, and proactive posture to: (1) provide the State with a unique investigative/audit asset to objectively, as well as quickly, address integrity or ineffectiveness issues impacting the public's confidence in State government and causing significant disruption to an agency carrying out its mission; (2) demonstrate a willingness to engage integrity and ineffectiveness issues creates a deterrent for misconduct and mismanagement, as well as an effective tool to address issues previously unaddressed by fixing accountability with recommendations to drive positive change; and (3) change the Executive Branch management culture to a continuous improvement model using the simple benchmark of taxpayer value, which challenges State government's greatest risk of complacency, which can easily seep into a governmental environment.

#### Recommendations for reorganization requiring legislative change:

None

#### Agency intentions for other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in the succeeding fiscal year:

None

#### Significant events related to the agency that occurred in FY2023

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
No significant events affected performance measures.				

Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? (See also S.C. Code Ann. § 60-2-20).

Yes

Reason agency is out of compliance: (if applicable)

N/A

Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 20-1-10 through 20-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).

Yes

Does the law allow the agency to promulgate regulations?

No

Law number(s) which gives the agency the authority to promulgate regulations:

N/A

Has the agency promulgated any regulations?

No

Is the agency in compliance with S.C. Code Ann. § 1-23-120 (J), which requires an agency to conduct a formal review of its regulations every five years?

Yes

(End of Reorganization and Compliance Section)

# FY2023

## Strategic Plan Results

as submitted for the Accountability Report by:

D250 - State Inspector General

- Goal 1 Identify incidents of fraud conducted by Executive Branch employees
- Goal 2 Enhance Integrity in the Executive Branch
- Goal 3 Reduce waste in Executive Branch operations
- Goal 4 Involve Executive Branch employees and the public to identify significant waste in government
- Goal 5 Enhance Integrity and transparency of public education and school boards

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
<b>1.1 Investigate incidents of Executive Branch employee fraud reported by agency heads and the public utilizing the forensic accounting &amp; certified fraud examiner skills of State Inspector General (SIG) staff</b>														
<b>State Objective: Maintaining Safety, Integrity and Security</b>														
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff	9	6	9	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Use of accounting and financial analysis in complex investigations.	Executive Branch Agencies	0105.010000.000	None
<b>1.2 Provide "lessons learned" and alerts to agency heads for dissemination to Executive Branch employees for fraud awareness &amp; training</b>														
<b>State Objective: Maintaining Safety, Integrity and Security</b>														
1.2.1	Dissemination of SIG "lessons learned" and alerts to Executive Branch agency heads.	6	6	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG website	Notification to agency heads on fraud trends and anti-fraud measures	Executive Branch Agencies	0105.010000.000	None
<b>2.1 Investigate incidents of allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and executives</b>														
<b>State Objective: Maintaining Safety, Integrity and Security</b>														
2.1.1	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	9	6	8	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Identify trends and deficiencies within an agency's operations	Executive Branch Agencies	0105.010000.000	None
<b>2.2 Report suspected criminal activity to the appropriate state or federal law enforcement and prosecuting authority</b>														
<b>State Objective: Maintaining Safety, Integrity and Security</b>														
2.2.1	Provide criminal referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law enforcement of suspected criminal activity or ethics violations. (Target value set at zero) (New strategy and measure for FY2023)	12	0	13	Count	Equal to or greater than	State Fiscal Year	Number of referrals	SIG case tracking	SIG investigative files	Ensure investigations identify any criminal activity by executive branch employees and is referred to law enforcement as required by SC Code of Laws, 1-6-40 (B)	Executive Branch Agencies	0105.010000.000	None
<b>3.1 Investigate incidents of Executive Branch waste having the broadest impact among state agencies</b>														
<b>State Objective: Government and Citizens</b>														
3.1.1	Economic recoveries (including waste detected or prevented) based upon SIG investigative findings and recommendations.	472,503	0	85,7042	Count	Equal to or greater than	State Fiscal Year	Manual calculation of actual recoveries made by an agency following a SIG investigation; and, manual calculation of potential savings by an agency when a policy/process/procedure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.	SIG case tracking	SIG investigative files	Provide economic impact and recoveries based on implemented policy and process changes	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	None
3.1.2	Waste and risk assessments conducted of Executive Branch agencies, programs and operations.	6	6	7	Count	Equal to or greater than	State Fiscal Year	Number of waste and risk assessments conducted	SIG case tracking	SIG investigative files	Provide insight on waste, mismanagement and risk in government operations and programs	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	None
<b>3.2 Assess and improve Executive Branch agencies' policies and processes</b>														
<b>State Objective: Government and Citizens</b>														

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes	
3.2.1	SIG recommendations issued to agencies to improve policies and processes.	65	20	42	Count	Equal to or greater than	State Fiscal Year	Number of recommendations issued	SIG case tracking	SIG investigative files	Identify trends in deficiencies across statewide operations and internal controls	Executive Branch Agencies	0105.010000.000	None	
3.2.2	Percentage of recommendations accepted and implemented by agencies as a result of SIG investigative findings.	100%	95%	100%	Percent	Equal to or greater than	State Fiscal Year	Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG case tracking	SIG investigative files	Measure of the value and impact of SIG recommendations to agencies	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	None	
3.2.3	Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	5	4	3	Count	Equal to or greater than	State Fiscal Year	Number of reviews	SIG case tracking	SIG investigative files	Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Executive Branch Agencies	0105.010000.000	None	
<b>3.3</b>	<b>Assess and improve SIG investigative completion times</b>							<b>State Objective: Government and Citizens</b>							
3.3.1	90-business day time frame to complete SIG investigations	57	80	52	Count	Equal to or less than	State Fiscal Year	Average number of business days for all SIG investigations initiated, investigated and draft report is submitted for review.	SIG case tracking	SIG investigative files	Ensure SIG investigations are completed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	None	
3.3.2	30-calendar day time frame to process, triage, and action all complaints	10	25	16	Count	Equal to or less than	State Fiscal Year	Average number of calendar days for all complaints received, reviewed and submitted for final action.	SIG case tracking	SIG case tracking spreadsheet	Ensure complaints are processed, vetted and addressed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	None	
<b>4.1</b>	<b>Operate a tip "hotline" and comprehensive fraud reporting program</b>							<b>State Objective: Government and Citizens</b>							
4.1.1	Complaints received, reviewed, and addressed from 1-800-Hotline, website complaint form, official request from Governor's Office and General Assembly, general correspondence, and walk-in.	587	400	539	Count	Equal to or greater than	State Fiscal Year	Number of complaints addressed	SIG case tracking	SIG case tracking spreadsheet	Track the volume of complaints to ensure SIG outreach & communication with agencies and public is effective.	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	None	
4.1.2	Fraud reporting from Executive Branch agency heads, points of contact, and employees to transparently report to the public to maintain its confidence in the integrity of State government.	5	5	2	Count	Equal to or greater than	State Fiscal Year	Number of reports	SIG Case Tracking	SIG fraud reporting spreadsheet	Identify Executive Branch employee fraud committed against a state agency	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	None	
<b>5.1</b>	<b>Investigate allegations of misconduct and/or performance in public schools and school boards</b>							<b>State Objective: Government and Citizens</b>							
5.1.1	Conduct investigations of public schools/school districts, public charter schools/authorizers, public school boards and voluntary associations as requested by the Governor, State Superintendent of Education, or the majority of the legislative delegation as set forth in SC Code of Laws, Section 1-6-35. (New Goal for FY2023)	0	0	3	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Identify deficiencies and performance within public education	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	None	

# FY2024

## Strategic Plan Development

as submitted for the Accountability Report by:

D250 - State Inspector General

- Goal 1 Identify incidents of fraud conducted by Executive Branch employees
- Goal 2 Enhance Integrity in the Executive Branch
- Goal 3 Reduce waste in Executive Branch operations
- Goal 4 Involve Executive Branch employees and the public to identify significant waste in government
- Goal 5 Enhance Integrity and transparency of public education and school boards

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
<b>1.1 Investigate incidents of Executive Branch employee fraud reported by agency heads and the public utilizing the forensic accounting &amp; certified fraud examiner skills of State Inspector General (SIG) staff</b>		<b>State Objective: Maintaining Safety, Integrity and Security</b>											
1.1.1	Total number of forensic accounting investigations identified, initiated and completed that required advanced investigative skills by SIG staff	9	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Use of accounting and financial analysis in complex investigations.	Executive Branch Agencies	0105.010000.000	
<b>1.2 Provide "lessons learned" and alerts to agency heads for dissemination to Executive Branch employees for fraud awareness &amp; training</b>		<b>State Objective: Maintaining Safety, Integrity and Security</b>											
1.2.1	Dissemination of SIG "lessons learned" and alerts to Executive Branch agency heads.	6	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG website	Notification to agency heads on fraud trends and anti-fraud measures	Executive Branch Agencies	0105.010000.000	
<b>2.1 Investigate incidents of allegations of misconduct in the Executive Branch with emphasis on supervisors, managers and executives</b>		<b>State Objective: Maintaining Safety, Integrity and Security</b>											
2.1.1	Investigate misconduct matters identified, initiated and referred for adjudication through agency head referrals, the SIG Hotline/complaint process, and open source reporting regarding Executive Branch employees.	8	6	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Identify trends and deficiencies within an agency's operations	Executive Branch Agencies	0105.010000.000	
<b>2.2 Report suspected criminal activity to the appropriate state or federal law enforcement and prosecuting authority</b>		<b>State Objective: Maintaining Safety, Integrity and Security</b>											
2.2.1	Provide criminal referrals to SLED, State Attorney General's Office, Solicitor's Office, SC Department of Revenue, State Ethics Commission, or federal law enforcement of suspected criminal activity or ethics violations. (Target value set at zero) (New strategy and measure for FY2023)	13	0	Count	Equal to or greater than	State Fiscal Year	Number of referrals	SIG case tracking	SIG investigative files	Ensure investigations identify any criminal activity by executive branch employees and is referred to law enforcement as required by SC Code of Laws, 1-6-40 (B)	Executive Branch Agencies	0105.010000.000	
<b>3.1 Investigate incidents of Executive Branch waste having the broadest impact among state agencies</b>		<b>State Objective: Government and Citizens</b>											

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes	
3.1.1	Economic recoveries (including waste prevented) based upon SIG investigative findings and recommendations.	85,7042	0	Count	Equal to or greater than	State Fiscal Year	Manual calculation of actual recoveries made by an agency following a SIG investigation; and, manual calculation of potential savings by an agency when a policy/process/procedure is implemented based on a SIG recommendation, if the process/procedure has a financial component to the agency's operations.	SIG case tracking	SIG investigative files	Provide economic impact and recoveries based on implemented policy and process changes	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
3.1.2	Waste and risk assessments conducted of Executive Branch agencies, programs and operations.	7	6	Count	Equal to or greater than	State Fiscal Year	Number of waste and risk assessments conducted	SIG case tracking	SIG investigative files	Provide insight on waste, mismanagement and risk in government operations and programs	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
<b>3.2</b>	<b>Assess and improve Executive Branch agencies' policies and processes</b>							<b>State Objective: Government and Citizens</b>						
3.2.1	SIG recommendations issued to agencies to improve policies and processes.	42	20	Count	Equal to or greater than	State Fiscal Year	Number of recommendations issued	SIG case tracking	SIG investigative files	Identify trends in deficiencies across statewide operations and internal controls	Executive Branch Agencies	0105.010000.000		
3.2.2	Percentage of recommendations accepted and implemented by agencies as a result of SIG investigative findings.	100%	95%	Percent	Equal to or greater than	State Fiscal Year	Total recommendations implemented by agencies divided by the total recommendations made by the SIG through its investigations.	SIG case tracking	SIG investigative files	Measure of the value and impact of SIG recommendations to agencies	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
3.2.3	Voluntary Executive Branch agencies' program reviews / consulting services to improve performance	3	4	Count	Equal to or greater than	State Fiscal Year	Number of reviews	SIG case tracking	SIG investigative files	Provide independent consulting services to Executive Branch agencies to drive program improvement and services	Executive Branch Agencies	0105.010000.000		
<b>3.3</b>	<b>Assess and improve SIG investigative completion times</b>							<b>State Objective: Government and Citizens</b>						
3.3.1	90-business day time frame to complete SIG investigations	52	80	Count	Equal to or greater than	State Fiscal Year	Average number of business days for all SIG investigations initiated, investigated and draft report is submitted for review.	SIG case tracking	SIG investigative files	Ensure SIG investigations are completed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
3.3.2	30-calendar day time frame to process, triage, and action all complaints	16	25	Count	Equal to or greater than	State Fiscal Year	Average number of calendar days for all complaints received, reviewed and submitted for final action.	SIG case tracking	SIG case tracking spreadsheet	Ensure complaints are processed, vetted and addressed in a timely manner	Governor, members of the General Assembly, agency heads and the public	0105.010000.000		
<b>4.1</b>	<b>Operate a tip "hotline" and comprehensive fraud reporting program</b>							<b>State Objective: Government and Citizens</b>						



Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
4.1.1	Complaints received, reviewed, and addressed from 1-800-Hotline, website complaint form, official request from Governor's Office and General Assembly, general correspondence, and walk-in.	539	400	Count	Equal to or greater than	State Fiscal Year	Number of complaints addressed	SIG case tracking	SIG case tracking spreadsheet	Track the volume of complaints to ensure SIG outreach & communication with agencies and public is effective.	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	
4.1.2	Fraud reporting from Executive Branch agency heads, points of contact, and employees to transparently report to the public to maintain its confidence in the integrity of State government.	2	5	Count	Equal to or greater than	State Fiscal Year	Number of reports	SIG Case Tracking	SIG fraud reporting spreadsheet	Identify Executive Branch employee fraud committed against a state agency	Governor, members of the General Assembly, agency heads and the public	0113.050000X000	
<b>5.1</b>	<b>Investigate allegations of misconduct and/or performance in public schools and school boards</b>						<b>State Objective: Government and Citizens</b>						
5.1.1	Conduct investigations of public schools/school districts, public charter schools/authorizers, public school boards and voluntary associations as requested by the Governor, State Superintendent of Education, or the majority of the legislative delegation as set forth in SC Code of Laws, Section 1-6-35. (New Goal for FY2023)	3	0	Count	Equal to or greater than	State Fiscal Year	Number of investigations	SIG case tracking	SIG investigative files	Identify deficiencies and performance within public education	Governor, members of the General Assembly, agency heads and the public	0105.010000.000	

# 2023

## Budget Data

as submitted for the Accountability Report by:

### D250 - State Inspector General

State Funded Program No.	State Funded Program Title	Description of State Funded Program	(Actual) General	(Actual) Other	(Actual) Federal	(Actual) Total	(Projected) General2	(Projected) Other	(Projected) Federal4	(Projected) Total
0105.010000.000	Office of Inspector General	Agency expenditures for personnel costs and other expenses	\$ 1,113,888.37	\$ -	\$ -	\$ 1,113,888.37	\$ 1,243,895.00	\$ -	\$ -	\$ 1,243,895.00
0113.050000X000	Fraud Hotline	Telephone charges for toll-free fraud hotline	\$ 427.76	\$ -	\$ -	\$ 427.76	\$ 321.00	\$ -	\$ -	\$ 321.00
9500.050000.000	State Employer Contributions	Payroll and Benefit contributions	\$ 296,377.18	\$ -	\$ -	\$ 296,377.18	\$ 419,972.00	\$ -	\$ -	\$ 419,972.00

# 2023

## Legal Data

as submitted for the Accountability Report by:

### D250 - State Inspector General

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2023
§1-6-100	State	Statute	Must maintain confidentiality of individuals reporting fraud with three exceptions: (1) individual provides written consent to release name; (2) State Inspector General makes a written determination disclosure of identity is in the public interest; or (3) the Governor authorizes the disclosure of identity in the public interest.	Requires a service	Maintain confidentiality of persons reporting fraud with three exceptions.	No Change
§1-6-20(A)	State	Statute	The State Inspector General (SIG) shall fix the salaries of all staff subject to the funds authorized in the annual general appropriation act.	Requires a service	Establish staff salaries for SIG employees.	No Change
§1-6-20(E)	State	Statute	Authority to request records, documents, reports, answers, accounts, papers and other necessary data and documentary evidence from all State agencies.	Not related to agency deliverable		No Change
§1-6-30(9)	State	Statute	Annual report to the Governor, President Pro Tempore of the Senate, and Speaker of the House of Representatives detailing the State Inspector General's activities.	Report our agency must/may provide		No Change
§1-6-40(A)	State	Statute	Mandatory reporting of misconduct to Governor and the agency head of agency employee engaged in suspected conduct (fraud, waste, abuse, mismanagement, misconduct, or wrongdoing).	Report our agency must/may provide		No Change
§1-6-40(B)	State	Statute	Mandatory reporting to law enforcement (state or federal) of a crime committed.	Report our agency must/may provide		No Change
§1-6-50(A); (B)	State	Statute	Authorities and investigative powers to administer oaths, examine witnesses under oath, issue subpoenas /subpoenas duces tecum; examine records, reports, documentation, etc., maintained by an agency. Apply to a circuit court to enforce a subpoena or testimony.	Not related to agency deliverable		No Change
§1-6-50(C)	State	Statute	Authority to determine if an investigation requires the issuance of a report. The State Inspector General may give an agency advice or recommendations that remain confidential and are not issued as a report.	Requires a service	Provide advice or recommendations to an agency that remain confidential and are not issued as a report.	No Change
§1-6-50(D)	State	Statute	Authority to file a civil action to recover funds misappropriated, diverted, missing, or unlawfully gained if the State Attorney General chooses not to pursue a civil action.	Requires a service	File a civil action to recover funds.	No Change
§1-6-60	State	Statute	Authority to file a complaint with the State Ethics Commission and represent the State in any proceeding before the Ethics Commission.	Requires a service	Authority to file a complaint with the State Ethics Commission and represent the State before the Ethics Commission.	No Change
§1-6-70(B)	State	Statute	Must certify a report to the State Attorney General upon finding evidence of misfeasance, malfeasance, nonfeasance, misappropriation, fraud or other misconduct resulting in a financial loss to the State.	Report our agency must/may provide		No Change
§1-6-70(D)	State	Statute	Authority to institute forfeiture proceedings to recover property derived from or realized through unlawful gain of state funds unless a prosecutor has already instituted forfeiture proceedings.	Requires a service	Authority to institute forfeiture proceedings to recover ill-gotten gains from unlawful use of state funds.	No Change
§1-6-80	State	Statute	Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony evidence of criminal activity when it is discovered.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2023
§1-6-90	State	Statute	Must establish a toll-free public telephone number ("hotline") for the public to report fraud, waste, abuse, mismanagement, misconduct, and violations of state or federal law and wrongdoing at an agency.	Requires a service	Establish a toll-free "hotline" for the public to report fraud and wrongdoing at a state agency.	No Change
Proviso 117.33	State	FY22-23 Proviso	Annual outstanding debt reported to the State Inspector General by agencies; no action required other than analytical review and ensure accuracy of data aggregated by the Department of Administration. (Recurring Proviso)	Requires a manner of delivery		No Change
Proviso 94.1	State	FY22-23 Proviso	Mandatory report to the General Assembly regarding case referrals from State Auditor. (Recurring proviso)	Report our agency must/may provide		No Change
§1-6-35	State	Statute	Amended the SC Code of Laws by adding §1-6-35 to provide authority the circumstances whereby the State Inspector General may investigate certain schools; and amended section 1-6-10 relating to definitions of 'Agency' to include public schools, public school districts, public charter schools, public charter school authorizers, and any voluntary association that establishes and enforces bylaws or rules for interscholastic sports competition for public secondary schools.	Requires a service	Act. No. 223 of 2022, enacted into law on 6/17/22.	No Change
§11-58-30 (F)	State	Statute	Authority to investigate allegations of fraud, waste, abuse, mismanagement, misconduct, violations of state or federal law relating to the South Carolina Opioid Recovery Fund.	Requires a service	Act. No. 222 of 2022 enacted into law on 5/23/22.	No Change

# 2023

## Services Data

as submitted for the Accountability Report by:

### D250 - State Inspector General

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2023	Summary of changes to services
Establish staff salaries for State Inspector General employees - Deputy Inspector General, Investigator IV, Senior Auditor, and Admin Coordinator II salaries.	State Inspector General employees	List of State Inspector General Staff	none	State Inspector General Human Resources	Responsible for payment of salaries to State Inspector General employees.	Unable to hire State Inspector General staff.	No Change	
Annual report to the Governor - Annual summary report of State Inspector General investigative activity	Governor of South Carolina	Governor of South Carolina	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Annual report to the President Pro Tempore of the Senate, and Speaker of the House of Representatives - Annual summary report of State Inspector General investigative activity	President Pro Tempore of the Senate and Speaker of the House of Representatives for South Carolina	Legislative leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to the General Assembly - Mandatory report to the General Assembly regarding case referrals from State Auditor. (Recurring proviso)	Governor of South Carolina; President Pro Tempore of the Senate and Speaker of the House of Representatives for South Carolina	Governor and Legislative leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report of agency employee engaged in suspected misconduct (fraud, waste, abuse, mismanagement, misconduct, or wrongdoing) to Governor and the agency head	Governor of South Carolina and the affected agency head(s) within the Executive Branch of state government	List of Executive Branch leaders	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to law enforcement - Criminal referral to state or federal law enforcement when criminal activity is identified.	South Carolina law enforcement agencies (LEAs)	List of LEAs	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report to State Attorney General resulting in financial loss to the State - Must certify a report to the State Attorney General upon finding evidence of misfeasance, malfeasance, nonfeasance, misappropriation, fraud or other misconduct resulting in a financial loss to the State.	SC Office of the Attorney General (AG)	AG	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Mandatory report of documentary and testimonial evidence - Must certify to the appropriate prosecuting attorney and provide relevant documents and witness testimony evidence of criminal activity when it is discovered.	SC Office of the Attorney General or the appropriate prosecuting attorney (state or federal)	List of Prosecutors	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Authority to provide consulting services to Executive Branch agencies - Provide advice or recommendations to an agency that remain confidential and are not issued as a report.	All Executive Branch (EB) agencies and public colleges and universities in SC	List of EB agencies	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Inability of the requesting agency to obtain an independent review of its programs for improvement.	No Change	
Authority to file civil recovery on behalf of the State - File a civil action to recover funds if Attorney General chooses not to pursue civil action	State of South Carolina	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	No direct impact; the State Inspector General's authority is not a mandatory action required by state statute	No Change	



Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2023	Summary of changes to services
Authority to file an Ethics Complaint on behalf of the State - Refer or file an ethics complaint with the State Ethics Commission on behalf of the State	State of South Carolina	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Authority to institute forfeiture proceedings - Forfeiture proceedings to recover ill-gotten gains from unlawful use of state funds unless prosecutor has already initiated proceedings.	State of South Carolina	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	No direct impact; the State Inspector General's authority is not a mandatory action required by state statute	No Change	
Maintain a toll-free "hotline" for the public to report fraud and wrongdoing at a state agency - Must establish a toll-free public telephone number ("hotline") for the public to report fraud, waste, abuse, mismanagement, misconduct, and violations of state or federal law and wrongdoing at an agency.	General public	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Provide confidentiality of persons reporting fraud - Must maintain confidentiality of individuals reporting fraud with three exceptions: (1) individual provides written consent to release name; (2) State Inspector General makes a written determination disclosure of identity is in the public interest; or (3) the Governor authorizes the disclosure of identity in the public interest.	General public who report fraud to the State Inspector General	Public	none	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Analysis of Executive Branch agencies' debt reports - Annual outstanding debt reported to State Inspector General by agencies; no action required other than analytical review and ensure accuracy of data aggregated by the Department of Administration. (Recurring Proviso)	SC Office of the Governor; SC Senate Finance Committee chair; SC House Ways & Means Committee chair	Governor and Legislative leaders	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Impedes the understanding of outstanding debt within the Executive Branch during the annual budget formulation process.	No Change	
Authority to investigate public schools and school districts; public charter schools and authorizers; any voluntary association that establishes or enforces bylaws or rules of interscholastic sports competition for public secondary schools	Governor of South Carolina; State Superintendent of Education; Legislative Delegation	Public; individual public school districts	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	
Authority to investigate the South Carolina Opioid Recovery Fund	State of South Carolina	Governor and Legislative leaders	General public	State Inspector General Investigations	Responsible for investigation of fraud, waste, abuse, mismanagement and misconduct among Executive Branch state agencies.	Failure to comply with South Carolina law.	No Change	

# 2023

## Partnerships Data

as submitted for the Accountability Report by:

### D250 - State Inspector General

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	106 Executive Branch agencies, commissions, and public universities	Facilitate communication among all Executive Branch (EB) agencies to identify fraud and provide guidance to improve EB operations.	No Change
Professional Association	Association of Certified Fraud Examiners	Professional certification and training opportunities for State Inspector General staff, and key partner in anti-fraud matters.	No Change
Professional Association	Association of Inspectors General	Professional certification and training opportunities for State Inspector General (SIG) staff, and key partner in SIG matters.	No Change
State Government	Comptroller General's Office	Exchange information on potential issues in Executive Branch agencies and coordinate reviews as needed.	No Change
State Government	Governor's Office	Exchange information on potential Executive Branch (EB) issues with opportunities to improve & facilitate oversight of EB agencies.	No Change
State Government	Legislative Audit Council	Exchange information on potential issues in Executive Branch agencies and coordinate reviews as needed.	No Change
State Government	SC Attorney General's Office	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions; obtain legal guidance and opinions as needed.	No Change
State Government	Senate & House Oversight Committees	Exchange information on potential Executive Branch (EB) issues with opportunities to improve & facilitate oversight of EB agencies.	No Change
State Government	Senate Finance & House Ways and Means	Exchange information on potential Executive Branch (EB) issues with opportunities to improve & facilitate oversight of EB agencies.	No Change
State Government	State Auditor's Office	Exchange information on potential issues in Executive Branch agencies and coordinate reviews as needed.	No Change
State Government	State Ethics Commission	Exchange information on potential misconduct and ethics issues identified in the course of State Inspector General investigations.	No Change
State Government	State Law Enforcement Division	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	No Change
Professional Association	South Carolina School Boards Association	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
State Government	State Superintendent of Education	Exchange information on issues identified in the course of State Inspector General investigations.	No Change
Other	Charter Institute at Erskine	Exchange information on public charter school matters in the course of State Inspector General investigations	Add
State Government	SC Public Charter School District	Exchange information on public charter school matters in the course of State Inspector General investigations	Add
Professional Association	SC Association of School Business Officials	Exchange information on issues identified in the course of State Inspector General investigations.	Add
Federal Government	Federal Bureau of Investigation	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	Add
Federal Government	U. S. Attorney's Office, District of South Carolina	Exchange information on potential frauds and coordinate investigations to mutually support both agencies' missions.	Add
Professional Association	SC High School League	Exchange information on issues identified in the course of State Inspector General investigations.	Add

# 2023

## Reports Data

as submitted for the Accountability Report by:  
D250 - State Inspector General

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Agency Accountability Report	§1-1-810	The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	July-22	Annually	Governor or Lt. Governor AND Legislative entity or entities	Provided to LSA for posting online	www.oig.sc.gov/reports	No Change	
Annual Report of Fraud Conducted by Executive Branch State Employees	§1-6-10	Annual compilation of fraud and misconduct reports by Executive Branch employees.	July-23	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	
Annual Report of Fraud Referrals to the State Inspector General from the State Auditor	Proviso 94.1	Annual report to the Governor and the Chairs of the Senate Finance and House Ways & Means committees on fraud referrals received from the State Auditor's Office and the investigation or disposition of these referrals by the State Inspector General.	June-23	Annually	Legislative entity or entities	Hard copy available upon request	State Inspector General (803) 896-4729	No Change	
Annual Report of State Inspector General Activities	§1-6-30	Summary of investigations and program reviews conducted of Executive Branch agencies annually. Required reporting to the Governor, Senate President Pro Tempore, and Speaker of the House of Representatives.	July-23	Annually	Legislative entity or entities	Hard copy available upon request	State Inspector General (803) 896-4729	No Change	
Debt Collection Report	Proviso 117.33	Each Executive Branch agency is required to submit a debt collection report of delinquent A/R's (over 60 days) to the Senate Finance, House Ways & Means, and the State Inspector General. (Compiled and analyzed by the State Inspector General)	May-23	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	The Debt Collection Report captured by the most recent calendar year instead of by fiscal year.

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
South Carolina Office of the State Inspector General - State Auditor's Report	§11-7-20	Agreed - Upon Procedures audit of: cash disbursements/non-payroll expenditures; payroll; journal entries; reporting packages; governance, risk and compliance SCEIS module; and Appropriation Act. One finding: Master Reporting Checklist two business days late.	February-23	Annually	South Carolina state agency or agencies	Available on agency's website	www.oig.sc.gov/reports	No Change	
Annual Report of State Inspector General investigations of public school districts, public charter schools and voluntary associations for interscholastic sports competition for public secondary schools	§1-6-35 (D)	By December 31st of each year, the Inspector General shall submit a report to the General Assembly the number of requests for investigation received, the number of investigations requested by each individual or entity making the request, and the status of those requests.	December-22	Annually	Legislative entity or entities	Available on agency's website	www.oig.sc.gov/reports	No Change	This is a new requirement (eff. 6/17/22) under Act. No. 223 of 2022. The report is for each calendar year beginning with calendar year 2022 for submission by December 31st of each year. Additional recipients of the investigative report is set forth in SC Code of Laws, Section 1-6-35 (C).

<b>AGENCY NAME:</b>	Office of the State Inspector General		
<b>AGENCY CODE:</b>	D250	<b>SECTION:</b>	94

**2023  
Accountability Report**

**SUBMISSION FORM**

I have reviewed and approved the data submitted by the agency in the following templates:

- Data Template
  - Reorganization and Compliance
  - FY2023 Strategic Plan Results
  - FY2024 Strategic Plan Development
  - Legal
  - Services
  - Partnerships
  - Report or Review
  - Budget
- Discussion Template
- Organizational Template

I have reviewed and approved the financial report summarizing the agency’s budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

<b>AGENCY DIRECTOR</b> <i>(SIGN AND DATE):</i>	<b>SIGNATURE ON FILE</b>	<b>Signature Received:</b> 7/27/2023 5:12 PM
<i>(TYPE/PRINT NAME):</i>	Brian D. Lamkin	

<b>BOARD/CMSN CHAIR</b> <i>(SIGN AND DATE):</i>	<b>N/A</b>
<i>(TYPE/PRINT NAME):</i>	