**South Carolina General Assembly**

126th Session, 2025-2026

**R1, S253**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Senators Peeler, Grooms, Alexander, Turner and Young

Document Path: SF-0005AA25.docx

Introduced in the Senate on January 21, 2025

Introduced in the House on February 6, 2025

Last Amended on January 30, 2025

Currently residing in the Senate

Summary: Audit Support

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/21/2025 Senate Introduced and read first time (Senate Journal‑page 4)

 1/21/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 4)

 1/29/2025 Senate Committee report: Favorable with amendment **Finance** (Senate Journal‑page 9)

 1/30/2025 Senate Committee Amendment Adopted (Senate Journal‑page 35)

 1/30/2025 Senate Read second time (Senate Journal‑page 35)

 1/30/2025 Senate Roll call Ayes-43 Nays-0 (Senate Journal‑page 35)

 1/31/2025 Scrivener's error corrected

 2/4/2025 Senate Read third time and sent to House (Senate Journal‑page 10)

 2/6/2025 House Introduced, read first time, placed on calendar without reference (House Journal‑page 45)

 2/12/2025 House Read second time (House Journal‑page 92)

 2/12/2025 House Roll call Yeas-109 Nays-0 (House Journal‑page 92)

 2/13/2025 House Read third time and enrolled (House Journal‑page 15)

 3/6/2025 Ratified R 1

 3/7/2025 Signed By Governor

 3/12/2025 Effective date 03/07/25

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=253&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/21/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/253_20250121.docx)

[01/29/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/253_20250129.docx)

[01/29/2025-A](https://www.scstatehouse.gov/sess126_2025-2026/prever/253_20250129a.docx)

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/253_20250130.docx)

[01/31/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/253_20250131.docx)

[02/06/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/253_20250206.docx)

**NOTE: THIS IS A TEMPORARY VERSION. THIS DOCUMENT WILL REMAIN IN THIS VERSION UNTIL FINAL APPROVAL BY THE LEGISLATIVE COUNCIL.**

(R1, S253)

A JOINT RESOLUTION TO PROVIDE AUTHORIZATION FOR THE DEPARTMENT OF ADMINISTRATION TO EXPEND CERTAIN FUNDS TO ENGAGE AN INDEPENDENT COMPLIANCE CONSULTANT FOR REVIEW OF COMPLIANCE OF THE ALIXPARTNERS FORENSIC ACCOUNTING REPORT, TO REQUIRE THE OFFICE OF THE STATE TREASURER, THE OFFICE OF THE COMPTROLLER GENERAL, AND THE OFFICE OF THE STATE AUDITOR TO IMPLEMENT THE RECOMMENDATIONS FROM THE ACCOUNTING REPORT, TO PROVIDE A DETAILED TIMELINE OF SUCH, AND TO ISSUE A REPORT ON THE STATUS THEREOF, AND TO REQUIRE THE COMPLIANCE CONSULTANT TO ISSUE A REPORT ON THE STATUS OF SUCH IMPLEMENTATION.

Whereas, the General Appropriations Act for Fiscal Year 2024‑2025 required the Department of Administration to engage a forensic accounting firm, experienced in forensic accounting, to conduct a forensic accounting review of all cash and investments held in the State Treasury; and

Whereas, the General Appropriations Act for Fiscal Year 2024‑2025 further required that the Office of the State Treasurer work in conjunction with the Department of Administration on a plan of implementation to utilize the funds appropriated to the Office of the State Treasurer for support of this forensic accounting review as would be needed to fully cooperate with the forensic accounting firm, subject to review and comment by the Joint Bond Review Committee; and

Whereas, the scope of work charged to the forensic accounting firm included making recommendations for any corrective entries and actions necessary, along with recommendations for procedures and controls to be implemented in the future; and

Whereas, the Department of Administration awarded the contract for the forensic accounting review to AlixPartners LLP of Washington, DC, who has now provided its final report to the Governor, the President of the Senate, the Chairman of the Senate Finance Committee, the Speaker of the House of Representatives, and the Chairman of the House Ways and Means Committee; and

Whereas, the report makes a clear recommendation, among others, that an independent third party be hired to assess and oversee compliance with all recommendations in this report; and

Whereas, as of the most recent deadline for submission of agenda items for review by the Joint Bond Review Committee, no plan of implementation as required by Proviso 117.186 of the General Appropriations Act for Fiscal Year 2024-2025 for support of the audit has been received from the Office of the State Treasurer. Now, therefore,

Be it enacted by the General Assembly of the State of South Carolina:

Funding for independent compliance consultant

SECTION 1. The General Assembly hereby redirects the funding appropriated to the Office of the State Treasurer for Audit Support pursuant to Proviso 117.186 of the General Appropriations Act for Fiscal Year 2024-2025 to the Department of Administration to be utilized to hire an independent compliance consultant to assess and oversee compliance with all recommendations in the AlixPartners forensic accounting report and other relevant studies conducted in Fiscal Years 2023‑2024 and 2024‑2025. Procurements by the Department of Administration made pursuant to this section are exempt from the purchasing procedures of the South Carolina Procurement Code in Chapter 35, Title 11.

Implementation of forensic accounting recommendations

SECTION 2. The Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor shall work in concert to effectuate the implementation of recommendations made in the AlixPartners forensic accounting report and other relevant studies conducted during Fiscal Years 2023‑2024 and 2024‑2025 that do not require statutory change. The Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor shall begin implementation of these recommendations immediately in coordination and with oversight of the Department of Administration. The Department of Administration has the authority to request support from any agency of the State for the implementation of recommendations and all reasonable requests shall be granted.

Report

SECTION 3. The Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor shall provide a monthly written report on the status of implementation of the recommendations made to their individual agencies to the Governor, the President of the Senate, the Chairman of the Senate Finance Committee, the Speaker of the House of Representatives, the Chairman of the House Ways and Means Committee, the Department of Administration, and to the independent compliance monitor beginning no later than March 31, 2025. The independent compliance monitor shall provide review and comment on the monthly reports to the Department of Administration no later than thirty days following receipt. The Department of Administration shall convene a monthly public meeting of the Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor to provide the input of the independent compliance monitor.

Report

SECTION 4. Upon completion of implementation of all recommendations not requiring statutory change and no later than one year after the effective date of this joint resolution, the independent compliance monitor shall provide a comprehensive report that includes the status of the implementation of all recommendations to the Joint Bond Review Committee for review and comment. The Joint Bond Review Committee is authorized to extend the monthly reporting requirements in this section as it may deem necessary.

Timeline for implementation

SECTION 5. No later than ninety days after the effective date of this joint resolution, the Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor shall provide a detailed timeline for implementation of all recommendations made in the AlixPartners forensic accounting report and other relevant studies conducted during Fiscal Years 2023‑2024 and 2024‑2025, including those recommendations requiring statutory change to the Governor, the President of the Senate, the Chairman of the Senate Finance Committee, the Speaker of the House of Representatives, the Chairman of the House Ways and Means Committee, the Department of Administration, and to the independent compliance monitor. Such a timeline notwithstanding, it is the intent of the General Assembly that the recommendations referenced in this section that do not require statutory change be fully implemented no later than one year after the effective date of this joint resolution.

Time effective

SECTION 6. This joint resolution takes effect upon approval by the Governor.

Ratified the 6th day of March, 2025.

Approved the 7th day of March, 2025. -- T.

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