

AGENCY NAME:	Office of the State Auditor		
AGENCY CODE:	F270	SECTION:	105



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Fiscal Year 2016-17 Agency Budget Plan

FORM A – SUMMARY

RECURRING FUNDS (FORM B DECISION PACKAGES)	My agency is submitting the following recurring decision packages (Form B): 6025; 6870; 6876; 6879; 6892; 6895	
	For FY 2016-17, my agency is (mark "X"):	
	<input checked="" type="checkbox"/>	Requesting a net increase in recurring General Fund appropriations.
	<input type="checkbox"/>	Not requesting a net increase in recurring General Fund Appropriations.


CAPITAL & NON-RECURRING FUNDS (FORM C DECISION PACKAGES)	My agency is submitting the following one-time decision packages (Form C): NONE	
	For FY 2016-17, my agency is (mark "X"):	
	<input type="checkbox"/>	Requesting capital and/or non-recurring funds.
	<input checked="" type="checkbox"/>	Not requesting capital and/or non-recurring funds.

PROVISOS	For FY 2016-17, my agency is (mark "X"):	
	<input type="checkbox"/>	Requesting a new proviso and/or substantive changes to existing provisos.
	<input type="checkbox"/>	Only requesting technical proviso changes (such as date references).
	<input checked="" type="checkbox"/>	Not requesting any proviso changes.

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

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Richard H. Gilbert Jr.	803-832-8243	rgilbert@osa.sc.gov
SECONDARY CONTACT:	Norma J. Dawkins	803-832-8238	ndawkins@osa.sc.gov

I have reviewed and approved the enclosed FY 2016-17 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

SIGN/DATE:	<u>Agency Director</u>	<u>Board or Commission Chair</u>
		
TYPE/PRINT NAME:	Richard H. Gilbert Jr. 9/30/15	

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

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FORM B – PROGRAM REVISION REQUEST

DECISION PACKAGE	6025
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Provide the decision package number issued by the PBF system ("Governor's Request").

TITLE	FY 2015-2016 Health Insurance Allocation
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Provide a brief, descriptive title for this request.

AMOUNT	\$13,065
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What is the net change in requested appropriations for FY 2015-16? This amount should correspond to the decision package's total in PBF across all funding sources.

ENABLING AUTHORITY	South Carolina Code of Law, Chapter 7, Section 11-7-10 through Section 11-7-60 FY2014-15 Appropriations Act, Provisos 105.1 through 105.4
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What state or federal statutory, regulatory, and/or administrative authority established this program? Is this decision package prompted by the establishment of or a revision to that authority?

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input checked="" type="checkbox"/> (Base Adjustment) Allocation of statewide employee benefits.
	<input type="checkbox"/> (Base Adjustment) Realignment within existing programs and lines.
	<input type="checkbox"/> (Base Adjustment) Restructuring of agency programs – <i>requires pre-approval.</i>
	<input type="checkbox"/> Change in cost of providing current services to existing program audience.
	<input type="checkbox"/> Change in case load / enrollment under existing program guidelines.
	<input type="checkbox"/> Non-mandated change in eligibility / enrollment for existing program.
	<input type="checkbox"/> Non-mandated program change in service levels or areas.
	<input type="checkbox"/> Proposed establishment of a new program or initiative.
	<input type="checkbox"/> Loss of federal or other external financial support for existing program.
<input type="checkbox"/> Exhaustion of fund balances previously used to support program.	

RECIPIENTS OF FUNDS	The beneficiaries of this decision package will be current, full-time employees.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

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RELATED REQUEST(S)	This decision package is not associated with any other decision package this year, or with a capital or non-recurring request.
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Is this decision package associated with other decision packages requested by your agency or other agencies this year? Is it associated with a specific capital or non-recurring request?

MATCHING FUNDS	Matching funds were required to cover higher employer benefit costs for employees of the Office of the State Auditor paid for using other funds.
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Would these funds be matched by federal, institutional, philanthropic, or other resources? If so, identify the source, amount, and terms of the match requirement.

FUNDING ALTERNATIVES	Not applicable.
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What other possible funding sources were considered? Could this request be met in whole or in part with the use of other resources, including fund balances? If so, please comment on the sustainability of such an approach.

SUMMARY	This decision package is to push down the health insurance allocation for FY 2015-2016.	
Information Technology /Security	Y/N	N
Consulted DTO during development	Y/N	N

Provide a summary of the rationale for the decision package. Why has it been requested? How specifically would the requested funds be used? If the request is related to information security or information technology, explain its relationship to the agency's security or technology plan.

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METHOD OF CALCULATION	The amount was calculated by the Executive Budget Office.
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How was the amount of the request calculated? What factors could cause deviations between the request and the amount that could ultimately be required in order to perform the underlying work?

FUTURE IMPACT	This decision package is to push down the health insurance allocation for FY 2015-2016.
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Will the state incur any maintenance-of-effort or other obligations by adopting this decision package? What impact will there be on future capital and/or operating budgets if this request is or is not honored? Has a source of any such funds been identified and/or obtained by your agency?

PRIORITIZATION	This decision package is to push down the health insurance allocation for FY 2015-2016.
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If no or insufficient new funds are available in order to meet this need, how would the agency prefer to proceed? By using fund balances, generating new revenue, cutting other programs, or deferring action on this request in FY 2015-16?

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INTENDED IMPACT	This decision package is to push down the health insurance allocation for FY 2015-2016.
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What impact is this decision package intended to have on service delivery and program outcomes, and over what period of time?

PROGRAM EVALUATION	The Office of the State Auditor will maintain and monitor its current level civilian personnel.
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How would the use of these funds be evaluated? What specific outcome or performance measures would be used to assess the effectiveness of this program?

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FORM B – PROGRAM REVISION REQUEST

DECISION PACKAGE	6870
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Provide the decision package number issued by the PBF system ("Governor's Request").

TITLE	Funding Increase in Audits Program Classified
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Provide a brief, descriptive title for this request.

AMOUNT	\$219,607
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What is the net change in requested appropriations for FY 2015-16? This amount should correspond to the decision package's total in PBF across all funding sources.

ENABLING AUTHORITY	South Carolina Code of Laws, Chapter 7, Section 11-7-10 through Section 11-7-60 FY2015-16 Appropriations Act, Provisos 105.1 through 105.4
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What state or federal statutory, regulatory, and/or administrative authority established this program? Is this decision package prompted by the establishment of or a revision to that authority?

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input type="checkbox"/> (Base Adjustment) Allocation of statewide employee benefits.
	<input type="checkbox"/> (Base Adjustment) Realignment within existing programs and lines.
	<input type="checkbox"/> (Base Adjustment) Restructuring of agency programs – <i>requires pre-approval.</i>
	<input checked="" type="checkbox"/> Change in cost of providing current services to existing program audience.
	<input type="checkbox"/> Change in case load / enrollment under existing program guidelines.
	<input type="checkbox"/> Non-mandated change in eligibility / enrollment for existing program.
	<input type="checkbox"/> Non-mandated program change in service levels or areas.
	<input type="checkbox"/> Proposed establishment of a new program or initiative.
	<input checked="" type="checkbox"/> Loss of federal or other external financial support for existing program.
<input type="checkbox"/> Exhaustion of fund balances previously used to support program.	

RECIPIENTS OF FUNDS	Funds will be used for salary and fringe benefits to support the audit staff of the Office of the State Auditor.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

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RELATED REQUEST(S) This decision package is not associated with any other decision package this year or with a capital or non-recurring request.

Is this decision package associated with other decision packages requested by your agency or other agencies this year? Is it associated with a specific capital or non-recurring request?

MATCHING FUNDS This request does not require matching funds.

Would these funds be matched by federal, institutional, philanthropic, or other resources? If so, identify the source, amount, and terms of the match requirement.

FUNDING ALTERNATIVES No other funding sources have been identified.

What other possible funding sources were considered? Could this request be met in whole or in part with the use of other resources, including fund balances? If so, please comment on the sustainability of such an approach.

SUMMARY	The Office of the State Auditor requests an increase in General Fund budget for the Audits program classified positions. An increase of \$219,607 for the Audits division will be used to fund four (4) auditor positions.	
	These four (4) auditor positions will be utilized to conduct audits of state agencies.	
	Filling these positions will ensure the Office of the State Auditor accomplishes its statutory mission.	
	Auditors Salary	\$162,672
	Auditors Fringe	\$ 56,935
	Total Recurring Costs	\$219,607
Information Technology /Security	Y/N N	If approved, our agency would request to move four (4) vacant FTE's from other funds to general funds aligning authorized audit positions with the appropriate funding sources.
Consulted DTO during development	Y/N N	

Provide a summary of the rationale for the decision package. Why has it been requested? How specifically would the requested funds be used? If the request is related to information security or information technology, explain its relationship to the agency's security or technology plan.

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METHOD OF CALCULATION	Costs were calculated by using average entry level auditor salaries and fringe.
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How was the amount of the request calculated? What factors could cause deviations between the request and the amount that could ultimately be required in order to perform the underlying work?

FUTURE IMPACT	This request is for recurring state funds to provide personal service and associated employer contributions in the ongoing operation of audits program.
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Will the state incur any maintenance-of-effort or other obligations by adopting this decision package? What impact will there be on future capital and/or operating budgets if this request is or is not honored? Has a source of any such funds been identified and/or obtained by your agency?

PRIORITIZATION	This funding request is priority number two (2) for the Office of the State Auditor. If funds are not appropriated for this request, positions will not be filled and action would be deferred in FY2016-17.
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If no or insufficient new funds are available in order to meet this need, how would the agency prefer to proceed? By using fund balances, generating new revenue, cutting other programs, or deferring action on this request in FY 2015-16?

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INTENDED IMPACT	<p>The impact of approving this decision package will allow the Office of the State Auditor to better focus on fulfilling the agency’s mission.</p>
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What impact is this decision package intended to have on service delivery and program outcomes, and over what period of time?

PROGRAM EVALUATION	<p>The outcome of this request is to provide the state with more accountability of how state agency funds are utilized, ensuring proper procedures and reporting are being followed.</p>
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How would the use of these funds be evaluated? What specific outcome or performance measures would be used to assess the effectiveness of this program?

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FORM B – PROGRAM REVISION REQUEST

DECISION PACKAGE	6876
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Provide the decision package number issued by the PBF system ("Governor's Request").

TITLE	Program Manager Position
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Provide a brief, descriptive title for this request.

AMOUNT	\$117,640
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What is the net change in requested appropriations for FY 2015-16? This amount should correspond to the decision package's total in PBF across all funding sources.

ENABLING AUTHORITY	South Carolina Code of Laws, Chapter 7, Section 11-7-10 through Section 11-7-60 FY2015-16 Appropriations Act, Provisos 105.1 through 105.4
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What state or federal statutory, regulatory, and/or administrative authority established this program? Is this decision package prompted by the establishment of or a revision to that authority?

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input type="checkbox"/> (Base Adjustment) Allocation of statewide employee benefits.
	<input type="checkbox"/> (Base Adjustment) Realignment within existing programs and lines.
	<input type="checkbox"/> (Base Adjustment) Restructuring of agency programs – <i>requires pre-approval.</i>
	<input type="checkbox"/> Change in cost of providing current services to existing program audience.
	<input type="checkbox"/> Change in case load / enrollment under existing program guidelines.
	<input type="checkbox"/> Non-mandated change in eligibility / enrollment for existing program.
	<input type="checkbox"/> Non-mandated program change in service levels or areas.
	<input checked="" type="checkbox"/> Proposed establishment of a new program or initiative.
	<input type="checkbox"/> Loss of federal or other external financial support for existing program.
<input type="checkbox"/> Exhaustion of fund balances previously used to support program.	

RECIPIENTS OF FUNDS	Funds will be used for salary and fringe benefits for new FTE position.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

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RELATED REQUEST(S) This decision package is not associated with any other decision package this year or with a capital or non-recurring request.

Is this decision package associated with other decision packages requested by your agency or other agencies this year? Is it associated with a specific capital or non-recurring request?

MATCHING FUNDS This request does not require matching funds.

Would these funds be matched by federal, institutional, philanthropic, or other resources? If so, identify the source, amount, and terms of the match requirement.

FUNDING ALTERNATIVES No other sources of funding have been identified.

What other possible funding sources were considered? Could this request be met in whole or in part with the use of other resources, including fund balances? If so, please comment on the sustainability of such an approach.

SUMMARY		<p>The Office of the State Auditor is requesting an increase in General Fund budget for the Audits Division. The \$117,640 increase for Audits will go towards funding and hiring a Program Manager within the Audits division.</p> <p>This position will be responsible for the quality control of all audit reports that are issued, monitoring training requirements and hours for all audit staff as well as performing necessary research to ensure that all audit and attestation engagements adhere to GASB, Auditing and Attestation Standards.</p> <p>Salary \$ 86,500 Fringe \$ 31,140 Total Increase \$117,640</p> <p>If this request is approved, the agency would request one (1) additional classified State Funded FTE.</p>
Information Technology /Security	Y/N N	
Consulted DTO during development	Y/N N	

Provide a summary of the rationale for the decision package. Why has it been requested? How specifically would the requested funds be used? If the request is related to information security or information technology, explain its relationship to the agency's security or technology plan.

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METHOD OF CALCULATION	<p>The salary and fringe benefits for Program Manager II classification was used to calculate the dollar amount.</p>
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How was the amount of the request calculated? What factors could cause deviations between the request and the amount that could ultimately be required in order to perform the underlying work?

FUTURE IMPACT	<p>This request is for recurring state funds to add an additional FTE in the Audits Division.</p>
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Will the state incur any maintenance-of-effort or other obligations by adopting this decision package? What impact will there be on future capital and/or operating budgets if this request is or is not honored? Has a source of any such funds been identified and/or obtained by your agency?

PRIORITIZATION	<p>This funding request would be priority number 4 (four) for the Office of the State Auditor. If funds are not appropriated for this request, action would be deferred in FY2016-17.</p>
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If no or insufficient new funds are available in order to meet this need, how would the agency prefer to proceed? By using fund balances, generating new revenue, cutting other programs, or deferring action on this request in FY 2015-16?

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INTENDED IMPACT	<p>The impact of approving this decision package is to allow the Office of the State Auditor to fund a position within the Audits division. This position will support the Deputy Director and the Audit staff by providing quality control for audit reports, monitor auditor staff training, and ensuring all audit reports issued comply with GASB, Auditing and Attestation Standards.</p>
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What impact is this decision package intended to have on service delivery and program outcomes, and over what period of time?

PROGRAM EVALUATION	<p>The outcome of this request is to provide the Office of the State Auditor with the appropriate support needed to support the functions of the office and to increase productivity and efficiency.</p>
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How would the use of these funds be evaluated? What specific outcome or performance measures would be used to assess the effectiveness of this program?

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FORM B – PROGRAM REVISION REQUEST

DECISION PACKAGE	6879
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Provide the decision package number issued by the PBF system ("Governor's Request").

TITLE	Certified Public Manager & Supervisor Training for Audit Staff
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Provide a brief, descriptive title for this request.

AMOUNT	\$7,000
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What is the net change in requested appropriations for FY 2015-16? This amount should correspond to the decision package's total in PBF across all funding sources.

ENABLING AUTHORITY	South Carolina Code of Laws, Chapter 7, Section 11-7-10 through Section 11-7-60 FY2015-16 Appropriations Act, Provisos 105.1 through 105.4
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What state or federal statutory, regulatory, and/or administrative authority established this program? Is this decision package prompted by the establishment of or a revision to that authority?

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input type="checkbox"/> (Base Adjustment) Allocation of statewide employee benefits.
	<input type="checkbox"/> (Base Adjustment) Realignment within existing programs and lines.
	<input type="checkbox"/> (Base Adjustment) Restructuring of agency programs – <i>requires pre-approval.</i>
	<input type="checkbox"/> Change in cost of providing current services to existing program audience.
	<input type="checkbox"/> Change in case load / enrollment under existing program guidelines.
	<input type="checkbox"/> Non-mandated change in eligibility / enrollment for existing program.
	<input type="checkbox"/> Non-mandated program change in service levels or areas.
	<input checked="" type="checkbox"/> Proposed establishment of a new program or initiative.
	<input type="checkbox"/> Loss of federal or other external financial support for existing program.
<input type="checkbox"/> Exhaustion of fund balances previously used to support program.	

RECIPIENTS OF FUNDS	Department of Administration – Human Resources
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

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RELATED REQUEST(S) This decision package is not associated with any other decision package this year or with a capital or non-recurring request.

Is this decision package associated with other decision packages requested by your agency or other agencies this year? Is it associated with a specific capital or non-recurring request?

MATCHING FUNDS This request does not require matching funds.

Would these funds be matched by federal, institutional, philanthropic, or other resources? If so, identify the source, amount, and terms of the match requirement.

FUNDING ALTERNATIVES No other sources of funding have been identified.

What other possible funding sources were considered? Could this request be met in whole or in part with the use of other resources, including fund balances? If so, please comment on the sustainability of such an approach.

SUMMARY This decision package requests funding to allow the Office of the State Auditor to provide state approved training for managers and supervisors on an on-going basis. Funding this request will allow the Office of the State Auditor to provide training to two (2) audit managers and three (3) audit supervisors each year with some training overlapping fiscal years.

Information Technology /Security	Y/N N
Consulted DTO during development	Y/N N

Provide a summary of the rationale for the decision package. Why has it been requested? How specifically would the requested funds be used? If the request is related to information security or information technology, explain its relationship to the agency's security or technology plan.

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METHOD OF CALCULATION	<p>Costs were calculated using current Department of Administration – Human Resources costs for supervisory and Certified Public Manager courses.</p>
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How was the amount of the request calculated? What factors could cause deviations between the request and the amount that could ultimately be required in order to perform the underlying work?

FUTURE IMPACT	<p>This request is for recurring state funds to provide supervisor and manager training in the ongoing operation of audit programs.</p>
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Will the state incur any maintenance-of-effort or other obligations by adopting this decision package? What impact will there be on future capital and/or operating budgets if this request is or is not honored? Has a source of any such funds been identified and/or obtained by your agency?

PRIORITIZATION	<p>This funding request would be priority number five (5) for the Office of the State Auditor. If funds are not appropriated for this request, action would be deferred in FY2016-17.</p>
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If no or insufficient new funds are available in order to meet this need, how would the agency prefer to proceed? By using fund balances, generating new revenue, cutting other programs, or deferring action on this request in FY 2015-16?

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INTENDED IMPACT	<p>In order to effectively provide audit services to the State, it is essential that the Office of the State Auditor offer professional training for managers and supervisors. This training will ensure that the managers and supervisors are equipped with the tools necessary to properly supervise and manage their staff. This decision package is needed to provide these outcomes on an ongoing basis.</p>
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What impact is this decision package intended to have on service delivery and program outcomes, and over what period of time?

PROGRAM EVALUATION	<p>If successful, this training program would help to mitigate personnel issues and miscommunication with staff members and auditees. This will make for a more highly motivated and efficient audit staff.</p>
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How would the use of these funds be evaluated? What specific outcome or performance measures would be used to assess the effectiveness of this program?

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FORM B – PROGRAM REVISION REQUEST

DECISION PACKAGE	6892
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Provide the decision package number issued by the PBF system ("Governor's Request").

TITLE	Funding Increase in Administration Classified
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Provide a brief, descriptive title for this request.

AMOUNT	\$8,775
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What is the net change in requested appropriations for FY 2015-16? This amount should correspond to the decision package's total in PBF across all funding sources.

ENABLING AUTHORITY	South Carolina Code of Laws, Chapter 7, Section 11-7-10 through Section 11-7-60 FY2015-16 Appropriations Act, Provisos 105.1 through 105.4
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What state or federal statutory, regulatory, and/or administrative authority established this program? Is this decision package prompted by the establishment of or a revision to that authority?

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input type="checkbox"/> (Base Adjustment) Allocation of statewide employee benefits.
	<input type="checkbox"/> (Base Adjustment) Realignment within existing programs and lines.
	<input type="checkbox"/> (Base Adjustment) Restructuring of agency programs – <i>requires pre-approval.</i>
	<input checked="" type="checkbox"/> Change in cost of providing current services to existing program audience.
	<input type="checkbox"/> Change in case load / enrollment under existing program guidelines.
	<input type="checkbox"/> Non-mandated change in eligibility / enrollment for existing program.
	<input type="checkbox"/> Non-mandated program change in service levels or areas.
	<input type="checkbox"/> Proposed establishment of a new program or initiative.
	<input type="checkbox"/> Loss of federal or other external financial support for existing program.
<input type="checkbox"/> Exhaustion of fund balances previously used to support program.	

RECIPIENTS OF FUNDS	Funds will be used for salary and fringe benefits to support the administration division of the Office of the State Auditor.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

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RELATED REQUEST(S) This decision package is not associated with any other decision package this year or with a capital or non-recurring request.

Is this decision package associated with other decision packages requested by your agency or other agencies this year? Is it associated with a specific capital or non-recurring request?

MATCHING FUNDS This request does not require matching funds.

Would these funds be matched by federal, institutional, philanthropic, or other resources? If so, identify the source, amount, and terms of the match requirement.

FUNDING ALTERNATIVES No other sources of funding have been identified.

What other possible funding sources were considered? Could this request be met in whole or in part with the use of other resources, including fund balances? If so, please comment on the sustainability of such an approach.

SUMMARY	The Office of the State Auditor is requesting an increase in General Fund budget for the Administration Division. The \$8,775 increase for Administration will be used to fund current employees of the Office of the State Auditor.	
	This request is being submitted to align and correct the appropriated funds to match current salaries and fringe for administrative staff.	
	Salary	\$6,500
	Fringe	\$2,275
	Total Increase	\$8,775
Information Technology /Security	Y/N	N
Consulted DTO during development	Y/N	N

Provide a summary of the rationale for the decision package. Why has it been requested? How specifically would the requested funds be used? If the request is related to information security or information technology, explain its relationship to the agency's security or technology plan.

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METHOD OF CALCULATION	<p>The salaries and fringe of current classified administration personnel were used to calculate the dollar amount.</p>
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How was the amount of the request calculated? What factors could cause deviations between the request and the amount that could ultimately be required in order to perform the underlying work?

FUTURE IMPACT	<p>This request is for recurring state funds to provide personal services and associated employer contribution in the ongoing operation of administration division.</p>
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Will the state incur any maintenance-of-effort or other obligations by adopting this decision package? What impact will there be on future capital and/or operating budgets if this request is or is not honored? Has a source of any such funds been identified and/or obtained by your agency?

PRIORITIZATION	<p>This funding request would be priority number one (1) for the Office of the State Auditor. If funds are not appropriated for this request, current fiscal year carry forward would be utilized and action would be deferred to FY2016-17.</p>
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If no or insufficient new funds are available in order to meet this need, how would the agency prefer to proceed? By using fund balances, generating new revenue, cutting other programs, or deferring action on this request in FY 2015-16?

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INTENDED IMPACT	<p>The impact of approving this decision package is to allow the Office of the State Auditor to fund the administrative costs associated with the personnel needed to carry out the functions of this division.</p>
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What impact is this decision package intended to have on service delivery and program outcomes, and over what period of time?

PROGRAM EVALUATION	<p>The outcome of this request is to provide the Office of the State Auditor with the appropriate administrative support needed to support the functions of the office.</p>
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How would the use of these funds be evaluated? What specific outcome or performance measures would be used to assess the effectiveness of this program?

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FORM B – PROGRAM REVISION REQUEST

DECISION PACKAGE	6895
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Provide the decision package number issued by the PBF system ("Governor's Request").

TITLE	Request for Increase in General Fund Audit Program
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Provide a brief, descriptive title for this request.

AMOUNT	\$243,669
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What is the net change in requested appropriations for FY 2015-16? This amount should correspond to the decision package's total in PBF across all funding sources.

ENABLING AUTHORITY	South Carolina Code of Laws, Chapter 7, Section 11-7-10 through Section 11-7-60 FY2015-16 Appropriations Act, Provisos 105.1 through 105.4
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What state or federal statutory, regulatory, and/or administrative authority established this program? Is this decision package prompted by the establishment of or a revision to that authority?

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:
	<input type="checkbox"/> (Base Adjustment) Allocation of statewide employee benefits.
	<input type="checkbox"/> (Base Adjustment) Realignment within existing programs and lines.
	<input type="checkbox"/> (Base Adjustment) Restructuring of agency programs – <i>requires pre-approval.</i>
	<input type="checkbox"/> Change in cost of providing current services to existing program audience.
	<input type="checkbox"/> Change in case load / enrollment under existing program guidelines.
	<input type="checkbox"/> Non-mandated change in eligibility / enrollment for existing program.
	<input type="checkbox"/> Non-mandated program change in service levels or areas.
	<input checked="" type="checkbox"/> Proposed establishment of a new program or initiative.
	<input type="checkbox"/> Loss of federal or other external financial support for existing program.
<input type="checkbox"/> Exhaustion of fund balances previously used to support program.	

RECIPIENTS OF FUNDS	Funds will be used for salary and fringe benefits required to create an IT Audit section.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

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RELATED REQUEST(S) This decision package is not associated with any other decision package this year or with a capital or non-recurring request.

Is this decision package associated with other decision packages requested by your agency or other agencies this year? Is it associated with a specific capital or non-recurring request?

MATCHING FUNDS This request does not require matching funds.

Would these funds be matched by federal, institutional, philanthropic, or other resources? If so, identify the source, amount, and terms of the match requirement.

FUNDING ALTERNATIVES No other funding sources have been identified.

What other possible funding sources were considered? Could this request be met in whole or in part with the use of other resources, including fund balances? If so, please comment on the sustainability of such an approach.

SUMMARY	The Office of the State Auditor requests an increase in its General Fund budget for the Audits program classified positions. An increase of \$243,669 will be used to form a new IT Audit section within the agency.	
	The IT Audit section will focus on performing audits of agencies financial IT controls. This section will consist of 3 employees; 1 Manager, 1 Senior level auditor, and 1 entry level auditor.	
	Salary	\$179,168
	Fringe	\$ 64,501
	Total Recurring Costs	\$243,669
Information Technology /Security	Y/N N	If request is approved, our agency would request 3 additional State Funded FTE's.
Consulted DTO during development	Y/N N	

Provide a summary of the rationale for the decision package. Why has it been requested? How specifically would the requested funds be used? If the request is related to information security or information technology, explain its relationship to the agency's security or technology plan.

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METHOD OF CALCULATION	<p>Costs were calculated by using average manager, senior and entry level auditor salaries and fringe.</p>
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How was the amount of the request calculated? What factors could cause deviations between the request and the amount that could ultimately be required in order to perform the underlying work?

FUTURE IMPACT	<p>This request is for recurring state funds to provide personal service and associated employer contributions in the ongoing operation of IT audits section.</p>
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Will the state incur any maintenance-of-effort or other obligations by adopting this decision package? What impact will there be on future capital and/or operating budgets if this request is or is not honored? Has a source of any such funds been identified and/or obtained by your agency?

PRIORITIZATION	<p>This funding request is priority number three (3) for the Office of the State Auditor. If funds are not appropriated for this request action would be deferred in FY2016-17.</p>
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If no or insufficient new funds are available in order to meet this need, how would the agency prefer to proceed? By using fund balances, generating new revenue, cutting other programs, or deferring action on this request in FY 2015-16?

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INTENDED IMPACT	<p>The impact of approving this decision package will allow the Office of the State Auditor to better focus on fulfilling the agency’s mission.</p>
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What impact is this decision package intended to have on service delivery and program outcomes, and over what period of time?

PROGRAM EVALUATION	<p>The outcome of this request is to provide IT accountability within state agencies, to identify weaknesses in internal controls and to make recommendations to eliminate or mitigate the deficiencies.</p>
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How would the use of these funds be evaluated? What specific outcome or performance measures would be used to assess the effectiveness of this program?