SOUTH CAROLINA
LEGISLATIVE
AUDIT COUNCIL

ANNUAL REPORT
1992-1993

Printed Under The Direction Of The
State Budget And Control Board

South Carolina General Assembly

LAC

Legislative Audit Council
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November 5, 1993

His Excellency, Carroll A. Campbell, Jr., Governor
and Members of the General Assembly

This is the annual report of the South Carolina Legislative Audit Council for the fiscal year ended June 30, 1993. In addition to a general overview of the organization and activities of the council, this report contains a summary of the 11 performance audits released during the year. If you have questions relating to any of these audits, please do not hesitate to contact me.

The Audit Council encourages legislative requests for performance audits and is committed to audit work that will be responsive to legislative needs. Our staff maintains the highest professional standards for quality, and we welcome questions or comments concerning our work.

Respectfully submitted,

George L. Schroeder
Director

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Organization

The Legislative Audit Council (LAC), established in 1975, is composed of three public members and six ex officio members. The public members, one of whom must be a practicing certified or licensed public accountant, are elected from nominees presented by a nominating committee in a joint session of the General Assembly. Any person who is a member of the General Assembly, or has served in the preceding two years, cannot be elected as a public member of the Legislative Audit Council. Public members are elected to six-year terms and vote on all LAC matters.

The six ex officio members of the LAC are the chairs of the Senate and House Judiciary Committees, the chairs of the Senate Finance and the House Ways and Means Committees, the Speaker of the House of Representatives, and the Lieutenant Governor. Ex officio members can vote on all matters except those pertaining to audit functions and personnel.

The Legislative Audit Council staff of 20 is headed by a director. The audit staff includes CPAs, attorneys and professional auditors. Most staff have earned advanced degrees and/or professional certification, with backgrounds in business management, public administration, accounting, law, political science, education, economics, computer science, and statistics. A diversity in staff training and experience allows the LAC to bring a broad perspective to its audit work.

Council Members

Sherri Mathews-Hazel, CPA, Chair
Robert S. McCoy, Jr.

Audit Work

The Legislative Audit Council is the oversight agency of the South Carolina General Assembly. Under §2-15-10 *et seq.* of the South Carolina Code of Laws, the LAC is required to audit the operations of state agencies, to investigate fiscal matters as required, and to provide information to assist the General Assembly. Some audits are conducted at the request of legislators who have questions about potential problems in state agencies or programs. Other audits are performed as a result of statutory mandate. For example, the Sunset Act of 1978 mandates specific audits to be performed on a regular basis. During FY 92-93, the LAC issued 11 performance audits.

The Legislative Audit Council conducts independent, objective performance audits of state operations. This work provides accountability in the management of public funds. The LAC has provided benefits to the citizens of South Carolina at a low cost. The LAC budget for FY 92-93 was approximately $1.02 million, which represents only .03% of the state dollars appropriated for that year. Through its work, the LAC identifies savings which far exceed the agency's budget. For example, the special report, *Cost Savings for*

State Government, published in January 1992, identified direct savings of more than $500 million over five years. In addition, benefits of the LAC's work can be seen through improved management in state agencies and programs.

Types of Audits

The LAC provides a number of services to members of the General Assembly, including program evaluations, compliance audits, economy and efficiency reviews, limited-scope audits, special investigations, briefings, testimony, and other governmental research and assistance.

LAC studies usually address:

- Ways in which agencies may operate more economically and efficiently.
- Whether the agency or program is operating within legislative intent and in compliance with statutes and regulations.
- Whether desired program results or benefits established by the General Assembly are being achieved.

LAC projects may be very limited in scope and require only a few months to complete, or may involve comprehensive review of an agency, requiring extensive fieldwork.

Sunset Audits

The Sunset Act of 1978 (Act 608, Title 1, Chapter 20) requires that the LAC conduct full-scope reviews of state regulatory agencies and boards on a six-year cycle. These reviews address eight statutory questions and determine the impact that would occur if these agencies were terminated or modified. The State Reorganization Commission and appropriate legislative committees use the findings from sunset audits as they consider whether to take action to reestablish the agencies. Public hearings are held as a part of this review process.

In FY 92-93, the LAC participated in the public hearings of five boards scheduled to be terminated June 30, 1993. The LAC also reviewed eight other boards scheduled for termination June 30, 1994.

Audit Requests

Requests are received in writing from members of the General Assembly. Other audits are performed when mandated by a statute or resolution. When a request for an audit is received, the requestor is notified that it will be placed on the Legislative Audit Council agenda.

The LAC then evaluates and schedules the audit request using several criteria including:

- The Legislative Audit Council's enabling legislation, which states the request may come from:

  > . . . the General Assembly or either of its respective bodies, a standing committee, and the Speaker of the House, the President Pro Tempore of the Senate, or not less than five members of the General Assembly.

- The impact of the program or agency on the citizens of South Carolina.

- The amount of public funds appropriated to the agency.

- The potential impact of the LAC's recommendations on the efficient and effective delivery of services.

- The existing workload.

The Legislative Audit Council encourages members and committees of the General Assembly to submit requests for audits.

Audit Standards

In order to present unbiased information to the General Assembly, the Legislative Audit Council seeks to work in an objective and independent manner. All audit reports are conducted according to the generally accepted governmental auditing standards established by the United States General Accounting Office (GAO) and endorsed by the American Institute of Certified Public Accountants.

In July 1988, the GAO released revised audit standards entitled *Government Auditing Standards* (referred to as the "Yellow Book"). Members of the LAC staff were actively involved in the development of these changes. The standards include requirements for the auditor's professional qualifications, the methodology used in conducting an audit, and the characteristics of professional audit reports. The standards help ensure that audits are fair, objective and reliable assessments of government performance.

The LAC also uses the audit exit process to prevent unintentional error or bias. The LAC provides a draft copy of the audit report to the audited agency under strict confidentiality guidelines. The agency is invited to reply to the audit in writing, and these written comments become a part of the final report. Until the report is released to the General

Assembly, the information it contains is confidential. Upon publication, all audits become a matter of public record.

Peer Review

All government agencies and private firms in the United States that operate under the GAO *Government Auditing Standards* must undergo a GAO-sanctioned external quality control review every three years. The Audit Council participated in a peer review in February 1990 and received an unqualified opinion from the National State Auditors Association (NSAA).

The NSAA found that the Audit Council's system of quality control provided reasonable assurance of compliance with generally accepted government auditing standards in effect for audits issued during the period January 1989 through January 1990, and met the objectives of the NSAA quality control peer review guidelines. The next peer review for the LAC will be conducted in November 1993.

National Awards for Excellence

In August 1990, the Legislative Audit Council received the National Award for Excellence in Performance Auditing from the National Legislative Program Evaluation Section (NLPES) of the National Conference of State Legislatures. In August 1991, the LAC received the NLPES award for Excellence in Research Design and Methodology. These awards identified the LAC as the top legislative performance audit organization in the country.

Report Distribution

The LAC distributes copies of audits to each member of the General Assembly, the clerks of the House and Senate, the state constitutional officers, the Office of the Governor, the State Library, the news media, and the agency under review. Members of the public and other interested parties can obtain copies of audits upon request. In addition, the audit supervisor of each audit is available to discuss any specific questions about audits.

Efficiency and Effectiveness Factors

The Legislative Audit Council has identified the following performance measures for FY 92-93.

Workload Indicators

- Number of FTE Auditors
- Number of Audit Hours
- Number of Auditor Training Hours

Efficiency Measures

- Average Audit Per-Hour Cost
- Average Number of Days From Draft Report to Publication
- Average Cost Per Auditor Training Hour
- Average Number of Training Hours Per Auditor
- Average Printing Cost Per Report

Effectiveness Measures

- Number of Reports Published
- Number of Legislative Inquiries Received and Answered
- Cost Savings/Improved Resource Allocation Identified
- Recommendations for Improved Government Performance
- Demonstrated Compliance With Audit Standards
- Legislative Customers Satisfied With Overall Quality of Reports
- Percent of Budget Expended Directly on Performance Audits
- Percent Women and Minorities on Professional Staff

Energy Conservation

The Legislative Audit Council has adopted an energy conservation plan for use in the event of an energy emergency. The LAC's energy costs are included in rent payments for our leased office space. Staff are encouraged to practice efficient use of energy at all times.

Review of Audits Completed

The following section provides a brief summary of the audits completed during FY 92-93. A comprehensive list of all audits performed since the inception of the Legislative Audit Council in 1975 follows the summaries on page 14.

A Review of the South Carolina School for the Deaf and the Blind, December 1992

Our review of the state's residential school for deaf, blind and multi-handicapped students identified management problems. We found that the school did not always allocate resources appropriately. For example, the school for the blind did not have adequate textbooks, and blind students in our sample received just 62% of the orientation and mobility services they were scheduled to receive. However, the school has retained surplus funds, not used available resources for textbooks, and allocated resources to employ a full-time housekeeper for the president's home.

We reviewed the school's employment of the president's wife and found it did not fully comply with state laws and regulations governing the employment of related employees. The president's wife was employed longer than allowed by law, was supervised by an employee who reported to the president and was improperly paid with state funds for one job. We also found problems with employee qualifications and the conduct of employee performance evaluations.

We also found that the school does not collect the local share of Education Finance Act funds for its multihandicapped students. Collecting these funds would have yielded as much as $138,000 for the 1992-93 school year.

Contact person: Tom Bardin

A Limited-Scope Review of Long Term Care and Related Services for the Elderly, March 1993

We found that a significant number of persons need long term care and related services but do not receive them, and the prospect of this number increasing is great. The number of South Carolinians 65 and older is expected to increase 25% from 1990 to 2000, and the number 85 and older is expected to more than double. South Carolinians 65 and older have a poverty rate almost twice the national average.

Long term care needs could be more effectively met if: (1) planning and service delivery were coordinated among different organizations; and (2) fee and tax exemptions were frozen, reduced, or eliminated for high income individuals, and the resulting funds used to increase assistance to low and moderate income individuals.

Elderly, blind, and disabled persons receive fee and tax exemptions from the state regardless of financial need. While $4.4 million in state funds annually would be sufficient to serve an additional 2,500 community long term care clients per month, elderly, blind and disabled households making $50,000 or more will receive a $5.3

million subsidy (an average $191 per household) in 1993 from the state to help pay their local property taxes.

Contact person: Cheryl Ridings

A Review of State Government Motor Vehicle Resources, April 1993

We found that oversight of motor vehicle resources, some $88 million in annual expenditures, is inadequate. Issues surrounding maintenance operations and vehicle use were examined in this review. We analyzed information on over 8,500 active vehicles (passenger sedans, station wagons, vans, trucks, and police vehicles) which comprise about one-half the fleet. We recommended annual savings totalling over $10.3 million.

State law directs the Budget and Control Board to supervise state's motor vehicle fleet, and directs the state fleet manager and the Division of Motor Vehicle Management (DMVM) to report to the board relative to agencies' compliance with the law. Since 1980, DMVM has issued to the Budget and Control Board seven management review reports which contain by-agency data relative to compliance with the objectives of the act. Since 1978, the Legislative Audit Council has issued six reports addressing agencies' compliance with the act. The board has not taken direct action or established penalties for non-compliance as provided for by law.

The state spends approximately $42 million annually to operate 148 maintenance facilities across the state at 27 different state agencies. The board has not required agencies to be accountable in their maintenance services. State agencies have established maintenance facilities without justification. These facilities duplicate existing ones, both state and private. Also, the cost effectiveness of using commercial alternatives to state maintenance facilities has not been studied. Further, centralized purchasing of supplies and parts has not been fully achieved. Many of these areas have been addressed in previous LAC audits dating back to 1978.

We recommend that the 95 (63%) state maintenance facilities which are operated by the State Department of Education and the Department of Transportation, which repair similar units, be considered as test sites for maintenance contracting. Centralized purchasing, either through contract or through the Department of Transportation supply depot, offers significant savings.

We found that even though their own fleets are underutilized, state agencies pay to reimburse employees for using their personal vehicles. When a vehicle is not driven to capacity, while at the same time an employee is being reimbursed for the use of his/her private automobile, the state is needlessly expending funds for the reimbursement. If the underutilized vehicles had been driven to capacity, the state could have eliminated POV expenditures of between $800,000 and $1.5 million.

Both the State Law Enforcement Division (SLED) and the highway patrol may have fleets that are larger than necessary. We questioned the need for 80 "spare" highway patrol

vehicles and the permanent assignments of 84 SLED vehicles to forensics services employees.

In FY 90-91, 2,252 state employees reported commuting in state vehicles. Most of these are law enforcement officers and are exempt from reporting commuting mileage for tax purposes. Ninety percent of those who reported commuting in state vehicles were authorized by agency heads to be permanently assigned those vehicles. The state could save $250,000 annually in direct operating costs by eliminating commuting for non-exempt employees.

Contact Person: Cheryl Ridings

South Carolina Board of Podiatry Examiners, June 1993

We concluded that regulation of podiatrists is in the public's interest. However, we did find areas where the board's operations could be improved. We recommend that certain unnecessary restrictive policies and procedures be revised to allow greater ease in the licensing process. The board should review its examination procedure to allow greater flexibility in the transfer of PM Lexis scores and to give its examination twice a year. Further, the board's examination should be reviewed to ensure its validity and that it does not duplicate material tested on national exams. In addition, we recommend that the General Assembly consider amending state law to allow licensure by endorsement and to allow the impairment testing of podiatrists upon finding reasonable grounds. The board also needs to improve the efficiency of its application processing.

Contact Person: Cheryl Ridings/Perry Simpson

South Carolina Board of Examiners in Opticianry, June 1993

We concluded that regulation of opticians is in the public's interest. We identified areas where the board's operations could be improved. A review by the staff of the Federal Trade Commission found possible restrictive and anticompetitive provisions governing advertising. In addition, opticians pay more in sales tax than optometrists because they are considered retailers rather than consumers of ophthalmic goods. We recommend that the General Assembly consider making sales tax provisions consistent for the two professions. Further, we recommend the General Assembly consider exempting out-of-state opticians from the board's practical exam when they have passed an equivalent exam in another state.

Contact Person: Cheryl Ridings/Perry Simpson

South Carolina Board of Examiners in Psychology, June 1993

We concluded that continued regulation of psychologists is in the public's interest. However, we found that the board had exceeded its statutory authority by requiring two years of supervised experience prior to licensure. We recommended that the board either

cease using an oral exam or take steps to ensure that it is valid and reliable. We also noted some practices of the board that may be unnecessarily restrictive.

Contact Person: Cheryl Ridings/Tracey Hyatt Bosman

Board of Examiners in Speech-Language Pathology and Audiology, June 1993

We concluded that continued regulation of the professions of speech-language pathology and audiology is in the public's interest. The General Assembly may wish to consider amending the statutes to expressly allow or disallow the use of assistants. We recommended that the board make timely deposits of application and license fees.

Contact Person: Cheryl Ridings/Tracey Hyatt Bosman

South Carolina State Board of Physical Therapy Examiners, June 1993

We concluded that regulation of physical therapists and physical therapist assistants be continued. We made various recommendations for improvements in the board's complaint procedures and compliance with state and federal laws.

Contact Person: Cheryl Ridings/Andrea Derrick Truitt

South Carolina Board of Occupational Therapy, June 1993

We concluded that the regulation of occupational therapists and occupational therapy assistants should be continued. We recommended the board discontinue imposing fines for violations of its practice act until statutory authority is received. The board should also ensure that all of the required information is received from applicants for licensure.

Contact Person: Cheryl Ridings/Andrea Derrick Truitt

South Carolina Board of Examiners in Optometry, June 1993

We concluded that regulation of optometrists is in the public's interest. However, we did find areas where the board's operations could be improved. A review by the staff of the Federal Trade Commission identified possible restrictive or anticompetitive practices. In addition, the board does not license by endorsement and requires passage of a South Carolina-developed practical examination. A national practical examination recently became available which, if adopted by the board, would be more cost-effective and should facilitate reciprocity between the states. We found that in addition to paying a contract administrator, the board pays its secretary-treasurer approximately $5,000 a year to perform similar functions.

Contact Person: Cheryl Ridings/Lynn Ballentine

South Carolina Board of Dentistry, June 1993

We recommend that the regulation of dentists, dental hygienists and dental assistants be continued. However, we recommend that the board no longer examine and register lab technicians. We found that dental and orthodontic laboratories raise public health and safety concerns and recommend these businesses be regulated by the Department of Health and Environmental Control. Additionally, we made recommendations regarding improvements that can be made in the board's operations.

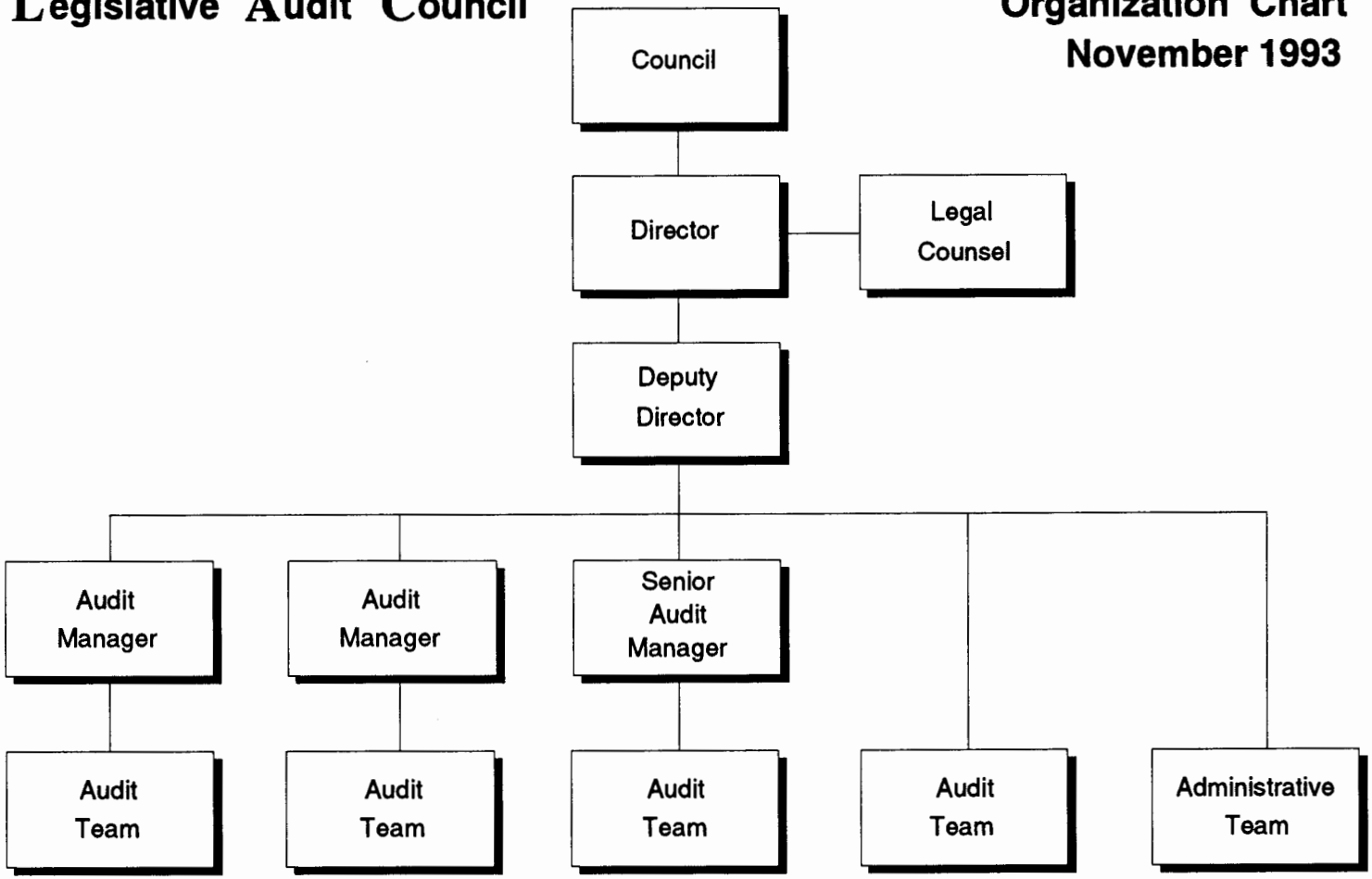
Restricting the practice of dental hygienists to direct rather than general supervision may limit the availability of, and access to, health care and should be changed. Further, a conflict of interest may be created when dental hygienists are regulated by their primary employers. We recommend either more representation on the dentistry board for hygienists (who represent 40% of the board's licensees) or the creation of a separate hygienists' board.

The board leases its offices from its former executive director. From FY 87-88 through FY 91-92, the board paid approximately $26,375 for building renovations, general repairs and other services. Some expenditures may have been in violation of the ethics act, the state procurement code, and the board's lease. Additionally, the board hired its former executive director as a consultant at a total cost of $22,607 for a two-year period without developing a job description or requiring time sheets.

Contact Person: Cheryl Ridings/Bethany Allen-Narboni

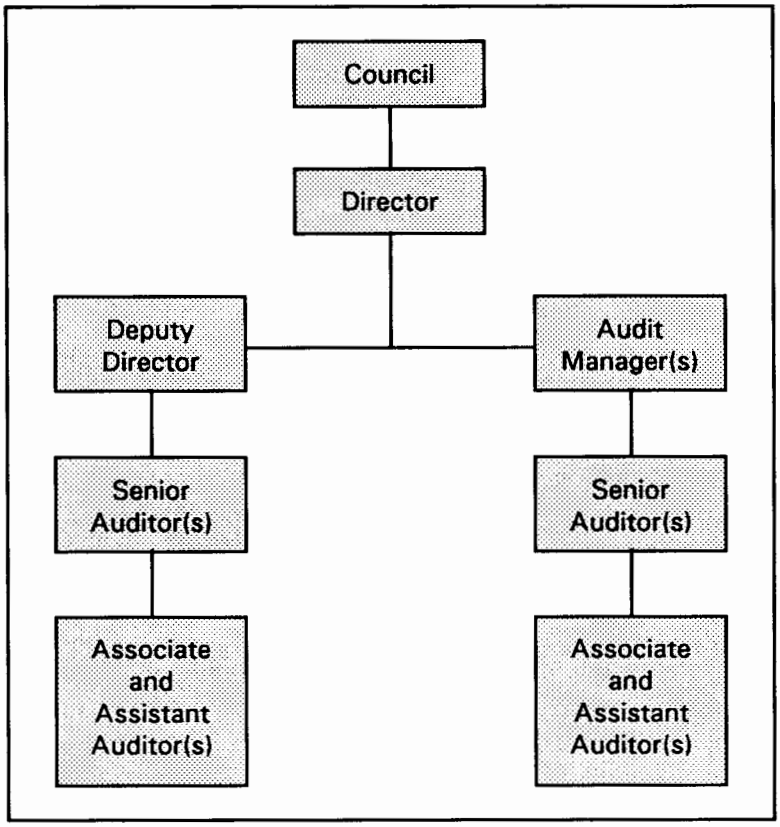
Legislative Audit Council

Organization Chart
November 1993



Legal Counsel provides legal support for all audit teams.

Audit Team Configuration



November 1993

Director
George L. Schroeder

Deputy Director
Cheryl A. Ridings

Senior Audit Manager
Thomas J. Bardin, Jr.

Audit Manager
Jane I. Thesing

Senior Auditor II
Priscilla T. Anderson
Andrew M. Young

Senior Auditor I
Perry K. Simpson

Senior Financial Auditor
Lyndon P. Chappell, CPA

Senior Legal Counsel
Jane McCue Johnson, J.D.

Associate Auditor
Marcia S. Ashford
Bethany Allen Narboni
Kathleen C. Snider

Assistant Auditor
Lynn U. Ballentine
Tracey Hyatt Bosman
Elizabeth W. Oakman
Toni R. Southerland
Andrea D. Truitt

Business Manager
Susan S. Long

Information Resource Coordinator
Candice H. Pou

Administrative Assistant
Maribeth Rollings Werts

Receipts and Disbursements of Appropriated Funds Year Ending June 30, 1993		
Appropriation		
Original Appropriations	$1,047,112.00	
Adjusted Appropriations		$1,005,651.00
Disbursements		
Personal Services		
Director	$67,410.10	
Unclassified Positions	606,879.44	
Per Diem	560.00	
Total Personal Services		$674,849.54
Other Operating		
Contractual	$29,978.39	
Supplies	20,865.53	
Fixed Charges/Contributions	90,823.21	
Travel	15,785.25	
Equipment	1,782.23	
Total Other Operating		$159,234.61
Employer Contributions	$150,504.09	
Total Employer Contributions		$150,504.09
Total Disbursements		$984,588.24
Lapsed to General Fund		21,062.76
		$1,005,651.00

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Real Estate Commission	
Residential Home Builders Commission	
Licensing Board for Contractors	
Board of Engineering Examiners	
Board of Certification of Environmental Systems Operators	
1982 Sunset Review of the Public Service Commission	June 1982
1981 Sunset Review of:	July 1981
Board of Podiatry Examiners	
Board of Examiners in Optometry	
Board of Examination and Registration of Physical Therapists	
Board of Examiners in Psychology	
Board of Examiners in Speech Pathology and Audiology	
Board of Occupational Therapy	
Board of Examiners in Opticianry	
1980 Sunset Review of:	
Board of Pharmaceutical Examiners	July 1980
Board of Medical Examiners	July 1980
Board of Dentistry	July 1980
Board of Veterinary Medical Examiners	July 1980
Board of Nursing	July 1980
Board of Chiropractic Examiners	July 1980
1979 Sunset Review of:	
Insurance Commission/Department of Insurance	June 1979
Board of Barber Examiners	August 1979
Board of Cosmetic Art Examiners	August 1979
Board of Examiners for Nursing Home Administrators	June 1979
Board of Accountancy	July 1979
Landscape Architects Board of Registration	July 1979
Board of Architectural Examiners	July 1979

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