

Division of Social Services

Social Services Block Grant

Intended Use Plan

The Paperwork Reduction Act of 1995 (Pub. L. 104-13). STATEMENT OF PUBLIC BURDEN: Through this information collection, ACF is identifying plans for State use of Social Services Block Grant (SSBG) Funding. The purpose of this information is to identify estimated SSBG expenditures and recipients, as well as the intended geographic location and eligibility considerations for planned services. Information will be used to gain insight on the administration of the SSBG program and to provide support to grantees related to the administration of their SSBG program. Public reporting burden for this collection of information is estimated to average 40 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a mandatory collection of information and is required to retain a benefit [45 C.F.R. §96.74.]. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. The OMB # is 0970-0234 and the expiration date is _____. If you have any comments on this collection of information, please contact the Office of Community Services, Social Services Block Grant Program via email: SSBG@acf.hhs.gov.

I. General Information

1. State _____ 2. Fiscal Year _____
3. State Official Contact Information _____

- #### 4. SSBG Contact Information

5. SSBG Award from Previous Year _____

- 6. SSBG Expenditures Planned for Current Year** _____

- ## 7. TANF Funds Transferred into SSBG

- 8. Consolidate Block Grant Funds Included in SSBG Budget: YES NO**

Provide the amount of funding for each applicable funding source for the consolidated block grant.

[illegible]

9. SSBG Carryover Funding from the Previous Year: YES NO

[illegible]

II. Administrative Operations

- 1. Administering Agency** _____
- 2. Location** _____
- 3. Mission/Goals of Agency**

4. Description of Financial Operations Systems

III. Program Planning

1. Planning for Distribution and Use of Funds

Describe the planning process for determining the State's use and distribution of SSBG funds.

2. Describe the Characteristics of Individuals to be Served

Include definitions for child, adult, and family; eligibility criteria; and income guidelines.

3. Public Inspection of Pre-Expenditure Report

Describe how the State made available for public inspection and comment the current Pre-Expenditure Report or revision to the report. Supporting documentation for public inspection is also required. (See V. Appendices, Appendix A: Documentation of public Hearing).

IV. Program Operations

Complete one table for each service category provided by the state during the reporting period.

1. Program Operations – Adoption Services

a. Service Category (use uniform definition) – Adoption Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

2. Program Operations – Case Management Services

a. Service Category (use uniform definition) – Case Management Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

3. Program Operations – Congregate Meals

a. Service Category (use uniform definition) – Congregate Meals
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

4. Program Operations – Counseling Services

a. Service Category (use uniform definition) – Counseling Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

5. Program Operations – Day Care Services – Adults

a. Service Category (use uniform definition) – Day Care Services – Adults
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

6. Program Operations – Day Care Services – Children

a. Service Category (use uniform definition) – Day Care Services – Children
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

7. Program Operations – Education and Training Services

a. Service Category (use uniform definition) – Education and Training Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

8. Program Operations – Employment Services

a. Service Category (use uniform definition) – Employment Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

9. Program Operations – Family Planning Services

a. Service Category (use uniform definition) – Family Planning Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

10. Program Operations – Foster Care Services for Adults

a. Service Category (use uniform definition) – Foster Care Services for Adults
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

11. Program Operations – Foster Care Services for Children

a. Service Category (use uniform definition) – Prevention and Intervention Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

12. Program Operations – Health Related and Home Health Services

a. Service Category (use uniform definition) – Health Related and Home Health Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

13. Program Operations – Home Based Services

a. Service Category (use uniform definition) – Home Based Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

14. Program Operations – Home Delivered Meals

a. Service Category (use uniform definition) – Home Delivered Meals
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

15. Program Operations – Housing Services

a. Service Category (use uniform definition) – Housing Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

16. Program Operations – Independent and Transitional Living Services

a. Service Category (use uniform definition) – Independent and Transitional Living Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

17. Program Operations – Information and Referral

a. Service Category (use uniform definition) – Information and Referral
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

18. Program Operations – Legal Services

a. Service Category (use uniform definition) – Legal Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

19. Program Operations – Pregnancy and Parenting Services for Young Parents

a. Service Category (use uniform definition) – Pregnancy and Parenting Services for Young Parents
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

20. Program Operations – Prevention and Intervention Services

a. Service Category (use uniform definition) – Prevention and Intervention Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

21. Program Operations – Protective Services for Adults

a. Service Category (use uniform definition) – Protective Services for Adults
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

22. Program Operations – Protective Services for Children

a. Service Category (use uniform definition) – Protective Services for Children
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

23. Program Operations – Recreational Services

a. Service Category (use uniform definition) – Recreational Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

24. Program Operations – Residential Treatment Services

a. Service Category (use uniform definition) – Residential Treatment Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

25. Program Operations – Special Services for Persons with Developmental or Physical

a. Service Category (use uniform definition) – Special Services for Persons with Developmental or Physical
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

26. Program Operations – Special Services for Youth Involved in or at Risk of Involvement with Criminal Activity

a. Service Category (use uniform definition) – Special Services for Youth Involved in or at Risk of Involvement with Criminal Activity
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

27. Program Operations – Substance Abuse Services

a. Service Category (use uniform definition) – Substance Abuse Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

28. Program Operations – Transportation Services

a. Service Category (use uniform definition) – Transportation Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

29. Program Operations – Other Services

a. Service Category (use uniform definition) – Other Services
b. SSBG Goal
c. Description of Services
d. Description of Recipients (eligibility considerations)
e. Method of Delivery and Geographic Area
f. Partnering State Agency
g. Subgrantee / Service Providers

V. Appendices

Appendix A: Documentation of Public Hearing

Attach documentation of public hearing, such as public hearing notices, websites, electronic correspondence, letters, newspaper articles, etc.

Appendix B: Certifications

Attach signed copies of the following certifications

1. Drug-Free Workplace Requirements
2. Environmental Tobacco Smoke
3. Lobbying
4. Debarment, Suspension and Other Responsibility Matters

Appendix C: Proof of Audit

Federal regulations state that: "Each State shall, not less often than every two years, audit its expenditures from amounts received (or transferred for use) under this title...Within 30 days following the completion of each audit, the State shall submit a copy of that audit to the legislature of the State and to the Secretary." (Sec. 2006 [42 U.S.C. 1397a, Sec. 2006]).

Provide a copy or link to the most recent audit, or a description of the audit that specifies when the audit occurred and summarizes the results of the audit.

Appendix D: SF 424M

Scanned copy must be uploaded with application

Appendix E: Federal Financial Report (FFR) For SF-425 Federal Financial Reporting (FFR) Form SF-425

Scanned copy must be uploaded with the Intended Use Plan

Appendix F: TANF ACF-196R form

Scanned copy must be uploaded with the Intended Use Plan

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES

PUBLIC NOTICE

SOCIAL SERVICES BLOCK GRANT PRE-EXPENDITURE PLAN

FFY2025

The South Carolina Department of Social Services (SCDSS) hereby gives notice of the availability of the “FFY 2025 Social Services Block Grant (SSBG) Pre-Expenditure Plan” to the citizens of South Carolina for review and comment. The report reflects plans of the SCDSS/State of South Carolina to expend SSBG funds for the 2025 federal fiscal year, October 1, 2024 through September 30, 2025.

This notice is given pursuant to the requirements of Title XX, Section 2004 of the Social Security Act (as enacted in the Omnibus Budget Reconciliation Act of 1981 [P.L. 97-35] and codified at 42 U.S.C. 1397c). Comments regarding this notice will be accepted for a period of thirty days from the date it is posted.

Written comments about the FFY 2025 Pre-Expenditure Report may be submitted to the Office of Agency Transformation, South Carolina Department of Social Services, 1535 Confederate Ave, Columbia, SC 29202 or submitted via email to Steven Ferrufino, Chief Transformation Officer at steven.ferrufino@dss.sc.gov. Any written comments submitted may be reviewed by the public at the Department of Social Services, Office of Agency Transformation, Room 616-6, Columbia, SC 29202, Monday through Friday between the hours of 9:00AM and 5:00PM.

A copy of the final and complete FFY 2025 SSBG application and Post-Expenditure Report for FFY 2023 may be obtained after October 1, 2024, through written request to the SCDSS address listed above or may be accessed through the SCDSS Internet Site on the World Wide Web at <https://dss.sc.gov/about/data-and-resources/federal-reporting/>.

SERVICES TO BE FUNDED IN TOTAL OR IN PART BY SSBG FEDERAL FISCAL YEAR 2025

Adult Protective Services are available to provide protective services to vulnerable adults who are victims of abuse, neglect, and exploitation, and if possible, to help them resume their role as primary protector of themselves. (Listed in SSBG Plan under federal definition **Protective Services – Adults**).

Child Protective Services are provided to families whose children have been abused or neglected and also includes temporary emergency placement of children as a service component. (Listed in the SSBG Plan under federal definition **Protective Services - Children**.)

Foster Care Services include assessment of abused, neglected, or abandoned children's needs; case planning and management to assure that children receive proper care in a licensed or approved environment; room and board or medical care; counseling of the child, the children's parents and foster parents; and referral and assistance in obtaining other necessary supportive services. (Listed in the SSBG Plan under federal service definition **Foster Care Services – Children**.)

Homemaker Services are offered to adults and children receiving protective services. (Listed in the SSBG Plan under the federal service definition **Home Based Services**.)

Prevention/Intervention Services are those services or activities designed to provide early identification and/or timely intervention to support families and prevent or ameliorate the consequences of abuse, neglect, or family violence. Component services and activities include time-limited clinical interventions designed to defuse crises that threaten a child's stability within the home environment, case management, and developmental and parenting skills training.

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

Certification Regarding Debarment, Suspension, and Other Responsibility Matters - -
Primary Covered Transactions

Instructions for Certification

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.

6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusive-Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant

may, but is not required to, check the List of Parties Excluded from Federal Procurement and Nonprocurement Programs.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters - - Primary Covered Transactions

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency;

(b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - - Lower Tier Covered Transactions

Instructions for Certification

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other

remedies available to the Federal Government the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or had become erroneous by reason of changed circumstances.

4. The terms covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meaning set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from covered transactions, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Nonprocurement Programs.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph five of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - - Lower Tier Covered Transactions

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared

ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.



Signature and Date

Michael Leach

Printed Name

State Director

Title

South Carolina Department of Social Services

Organization

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

This certification is required by the regulations implementing the Drug-Free Workplace Act of 1988: 45 CFR Part 76, Subpart, F. Sections 76.630(c) and (d)(2) and 76.645 (a)(1) and (b) provide that a Federal agency may designate a central receipt point for STATE-WIDE AND STATE AGENCY-WIDE certifications, and for notification of criminal drug convictions. For the Department of Health and Human Services, the central point is: Division of Grants Management and Oversight, Office of Management and Acquisition, Department of Health and Human Services, Room 517-D, 200 Independence Avenue, SW Washington, DC 20201.

Certification Regarding Drug-Free Workplace Requirements (Instructions for Certification)

1. By signing and/or submitting this application or grant agreement, the grantee is providing the certification set out below.
2. The certification set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.
3. For grantees other than individuals, Alternate I applies.
4. For grantees who are individuals, Alternate II applies.
5. Workplaces under grants, for grantees other than individuals, need to be identified on the certification. If known, they may be identified in the grant application. If the grantee does not identify the workplaces at the time of application, or upon award, if there is no application, the grantee must keep the identity of the workplace(s) on file in its office and make the information available for Federal inspection. Failure to identify all known workplaces constitutes a violation of the grantee's drug-free workplace requirements.
6. Workplace identifications must include the actual address of buildings (or parts of buildings) or other sites where work under the grant takes place. Categorical descriptions may be used (e.g., all vehicles of a mass transit authority or State highway department while in operation, State employees in each local unemployment office, performers in concert halls or radio studios).
7. If the workplace identified to the agency changes during the performance of the grant, the grantee shall inform the agency of the change(s), if it previously identified the workplaces in question (see paragraph five).
8. Definitions of terms in the Nonprocurement Suspension and Debarment common rule and Drug-Free Workplace common rule apply to this certification. Grantees' attention is called, in particular, to the following definitions from these rules:

Controlled substance means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation (21 CFR 1308.11 through 1308.15);

Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;

Criminal drug statute means a Federal or non-Federal criminal statute involving the manufacture, distribution, dispensing, use, or possession of any controlled substance;

Employee means the employee of a grantee directly engaged in the performance of work under a grant, including: (i) All direct charge employees; (ii) All indirect charge employees unless their impact or involvement is insignificant to the performance of the grant; and, (iii) Temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include workers not on the payroll of the grantee (e.g., volunteers, even if used to meet a matching requirement; consultants or independent contractors not on the grantee's payroll; or employees of subrecipients or subcontractors in covered workplaces).

Certification Regarding Drug-Free Workplace Requirements

Alternate I. (Grantees Other Than Individuals)

The grantee certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about - -
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will - -
 - (1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency in writing, within 10 calendar days after receiving notice under paragraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under paragraph (d)(2), with respect to any employee who is so convicted - -

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).

(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

1535 Confederate Avenue, Columbia SC 29201

Check if there are workplaces on file that are not identified here.

Alternate II. (Grantees Who Are Individuals)

(a) The grantee certifies that, as a condition of the grant, he or she will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant;

(b) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, he or she will report the conviction, in writing, within 10 calendar days of the conviction, to every grant officer or other designee, unless the Federal agency designates a central point for the receipt of such notices. When notice is made to such a central point, it shall include the identification number(s) of each affected grant.

[55 FR 21690, 21702, May 25, 1990]

A handwritten signature in black ink, appearing to read 'M. Leach', is positioned above a horizontal line.

Signature and Date

Michael Leach

Printed Name

State Director

Title

South Carolina Department of Social Services

Organization

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity by signing and submitting this application the applicant/grantee certifies that it will comply with the requirements of the Act.

The applicant/grantee further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all subgrantees shall certify accordingly.



Signature and Date

Michael Leach

Printed Name

State Director

Title

South Carolina Department of Social Services

Organization

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

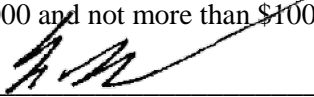
(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.



Signature and Date
Michael Leach

Printed Name
State Director

Title
South Carolina Department of Social Services

Organization

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted HHS-ADMINISTRATION FOR CHILDREN & FAMILIES					2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 2301SCSOSR		
3. Recipient Organization (Name and complete address including Zip code) Social Services South Carolina Department Post Office Box 1520, COLUMBIA, SC 29202-1520 USA							
4a. UEI YPHCPMULMCD5		4b. EIN 1576000286C2		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) N132B		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final	
7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual							
8. Project/Grant Period (Month, Day, Year) From: October 1, 2022 To: September 30, 2024					9. Reporting Period End Date (Month, Day, Year) September 30, 2023		
10. Transactions						Cumulative	
<i>(Use lines a-c for single or combined multiple grant reporting)</i>							
Federal Cash (To report multiple grants separately, also use FFR Attachment):							
a. Cash Receipts						\$18,817,376.81	
b. Cash Disbursements						\$18,817,376.81	
c. Cash on Hand (line a minus b)						\$0.00	
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized						\$25,267,276.00	
e. Federal share of expenditures						\$18,817,376.81	
f. Federal share of unliquidated obligations						\$0.00	
g. Total Federal share (sum of lines e and f)						\$18,817,376.81	
h. Unobligated balance of Federal funds (line d minus g)						\$6,449,899.19	
Recipient Share:							
i. Total recipient share required						\$0.00	
j. Recipient share of expenditures						\$0.00	
k. Remaining recipient share to be provided (line i minus j)						\$0.00	
Program Income:							
l. Total Federal share of program income earned						\$0.00	
m. Program income expended in accordance with the deduction alternative						\$0.00	
n. Program income expended in accordance with the addition alternative						\$0.00	
o. Unexpended program income (line l minus line m and line n)						\$0.00	
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:					\$0.00	\$0.00	\$0.00
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official					c. Telephone (Area code, number, and extension)		
					d. Email Address		
b. Signature of Authorized Certifying Official					e. Date Report Submitted (Month, Day, Year)		

Standard Form 425
OMB Approval Number: 4040-0014
Expiration Date: 02/28/2025

Paperwork Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 4040-0014. Public reporting burden for this collection of information is estimated to average 1 hour per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: US Department of Health & Human Services, OS/OCIO/PRA, 200 Independence Ave, SW, Suite 336-E, Washington DC 20201. Attention: PRA Reports Clearance Officer

FEDERAL FINANCIAL REPORT

(Additional Page)

Federal Agency & Organization : HHS-ADMINISTRATION FOR CHILDREN & FAMILIES

Federal Grant ID : 2301SCSOSR

Recipient Organization : Social Services South Carolina Department
Post Office Box 1520, COLUMBIA, SC 29202-1520 USA

UEI : YPHCPMULMCD5

UEI Status when Certified :

EIN : 1576000286C2

Reporting Period End Date : September 30, 2023

Status : Report Prepared by Grantee

Remarks :

Federal Agency Review

Reviewer Name :

Phone # :

Email :

Review Date :


Review Comments :

Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196R Financial Report
Part 1: Expenditure Data

State SOUTH CAROLINA	Grant Year 2023	Fiscal Year 2023	Report Quarter Ending 09/30/2023	Next Quarter Ending 03/31/2024	Report is Submitted as: <input type="radio"/> New <input checked="" type="radio"/> Revised <input type="radio"/> Final
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	(A) Federal Funds State Family Assistance Grant	(B) State Funds	(C) State Funds	(D) Federal Funds Contingency Funds Award Reconciliation FS at FMAP Rate of .7308
1. Awarded	\$99,637,930.00			\$11,725,241.84
2. Transferred to CCDF Discretionary	\$0.00			
3. Transferred to SSBG	\$0.00			
4. Adjusted Award	\$99,637,930.00			
5. Carryover	\$0.00			

Expenditure Categories	Federal TANF Expenditures	State MOE Expenditures in TANF	MOE Expenditures Separate State Programs	Expenditures with Contingency Funds
6. Basic Assistance	\$16,376,631.00	\$526,743.00	\$0.00	\$11,725,241.84
6.a. Basic Assistance (excluding Relative Foster Care Maintenance Payments and Adoption and Guardianship Subsidies)	\$5,910,971.00	\$526,743.00	\$0.00	\$11,725,241.84
6.b. Relative Foster Care Maintenance Payments and Adoption and Guardianship Subsidies	\$10,465,660.00	\$0.00	\$0.00	\$0.00
7. Assistance Authorized Solely Under Prior Law	\$0.00			\$0.00
7.a. Foster Care Payments	\$0.00			\$0.00
7.b. Juvenile Justice Payments	\$0.00			\$0.00
7.c. Emergency Assistance Authorized Solely Under Prior Law	\$0.00			\$0.00
8. Non-Assistance Authorized Solely Under Prior Law	\$82,795.00			\$0.00
8.a. Child Welfare or Foster Care Services	\$82,795.00			\$0.00
8.b. Juvenile Justice Services	\$0.00			\$0.00
8.c. Emergency Services Authorized Solely Under Prior Law	\$0.00			\$0.00
9. Work, Education, and Training Activities	\$562,442.00			\$0.00
9.a. Subsidized Employment	\$0.00	\$0.00	\$0.00	\$0.00
9.b. Education and Training	\$561,752.00	\$20,003,435.00	\$0.00	\$0.00
9.c. Additional Work Activities	\$690.00	\$0.00	\$0.00	\$0.00

10. Work Supports	\$1,044,917.00	\$0.00	\$0.00	\$0.00
11. Early Care and Education	\$0.00	\$24,929,969.00	\$0.00	\$0.00
11.a. Child Care (Assistance and Non-Assistance)	\$0.00	\$4,085,269.00	\$0.00	\$0.00
11.b. Pre-Kindergarten/Head Start	\$0.00	\$20,844,700.00	\$0.00	\$0.00
12. Financial Education and Asset Development	\$0.00	\$0.00	\$0.00	\$0.00
13. Refundable Earned Income Tax Credits	\$0.00	\$0.00	\$0.00	\$0.00
14. Non-EITC Refundable State Tax Credits	\$0.00	\$0.00	\$0.00	\$0.00
15. Non-Recurrent Short Term Benefits	\$0.00	\$0.00	\$0.00	\$0.00
16. Supportive Services	\$2,026,541.00	\$0.00	\$0.00	\$0.00
17. Services for Children and Youth	\$0.00	\$0.00	\$0.00	\$0.00
18. Prevention of Out-of-Wedlock Pregnancies	\$0.00	\$0.00	\$0.00	\$0.00
19. Fatherhood and Two-Parent Family Formation and Maintenance Programs	\$2,100,000.00	\$0.00	\$0.00	\$0.00
20. Child Welfare Services	\$4,740,909.00	\$1,484,129.00	\$0.00	\$0.00
20.a. Family Support/Family Preservation /Reunification Services	\$2,183,702.00	\$0.00	\$0.00	\$0.00
20.b. Adoption Services	\$391,468.00	\$261,104.00	\$0.00	\$0.00
20.c. Additional Child Welfare Services	\$2,165,739.00	\$1,223,025.00	\$0.00	\$0.00
21. Home Visiting Programs	\$0.00	\$0.00	\$0.00	\$0.00
22. Program Management	\$39,471,100.00	\$6,478,511.00	\$0.00	\$0.00
22.a. Administrative Costs	\$7,474,836.00	\$4,512,105.00	\$0.00	\$0.00
22.b. Assessment/Service Provision	\$31,494,217.00	\$1,574,304.00	\$0.00	\$0.00
22.c. Systems	\$502,047.00	\$392,102.00	\$0.00	\$0.00
23. Other	\$1,674,702.00	\$0.00	\$0.00	\$0.00
24. Total Expenditures	\$68,080,037.00	\$53,422,787.00	\$0.00	\$11,725,241.84
25. Transitional Services for Employed	\$0.00	\$0.00	\$0.00	\$0.00
26. Job Access	\$0.00	\$0.00	\$0.00	\$0.00
27. Federal Unliquidated Obligations	\$0.00			\$0.00
28. Unobligated Balance	\$31,557,893.00			\$0.00
29. State Replacement Funds		\$0.00		
Quarterly Estimate	Estimate of TANF Funds Requested			
30. Estimate of TANF Funds Requested for the Following Quarter	\$0.00			
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.				
Signature, Approving State Official 	State Official Name David O'Kelly	State Official Title Controller	State Official Agency SOUTH CAROLINA	
Signature Date: 02/15/2024		Date Submitted: 02/15/2024		

State of South Carolina Statewide Single Audit

For the year ended June 30, 2023



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Independent Auditor's Report on Compliance for
Each Major Federal Program; Report on Internal
Control over Compliance; and Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance

March 25, 2024

The Honorable Henry D. McMaster, Governor
and
Members of the State Fiscal Accountability Authority
State of South Carolina
Columbia, South Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the State of South Carolina's (the State) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2023. The State's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

Basis for Unmodified Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2023-002 through 2023-010, 2023-013, 2023-015 through 2023-035. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the noncompliance findings identified in our compliance audit described in

the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2023-002 through 2023-035 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the State as of and for the year ended June 30, 2023, and have issued our report thereon dated December 20, 2023, which contained an unmodified opinion on those basic financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly

to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Columbia, South Carolina
March 25, 2024

**Schedule of Expenditures of Federal Awards by Federal
Grantor and Assistance Listing Number**

		Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Federal Grantor/Assistance Listing Number/Title		Pass-Through Awarding Entity		
Department of Agriculture				
SNAP Cluster	10.551 Supplemental Nutrition Assistance Program		1,703,606,077	-
	10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		40,083,332	5,770,225
	10.561 COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		4,913,468	-
SNAP Cluster Total			1,748,602,877	5,770,225
Child Nutrition Cluster	10.553 School Breakfast Program		705,110	-
	10.555 National School Lunch Program		417,612,232	384,886,505
	10.582 Fresh Fruit and Vegetable Program		4,557,233	4,557,233
Child Nutrition Cluster Total			422,874,575	389,443,738
Food Distribution Cluster	10.565 Commodity Supplemental Food Program		680,645	625,774
	10.568 Emergency Food Assistance Program (Administrative Costs)		1,570,483	1,468,542
	10.568 COVID-19 Emergency Food Assistance Program (Administrative Costs)		1,314,653	1,268,775
Food Distribution Cluster Total			3,565,781	3,363,091
Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster	14.218 Community Development Block Grants/Entitlement Grants		6,517,574	727,312
CDBG - Entitlement Grants Cluster Total			6,517,574	727,312
Department of Interior				
Fish and Wildlife Cluster	15.605 Sport Fish Restoration		1,092,710	946,385
	15.611 Wildlife Restoration and Basic Hunter Education		2,727,551	31,382
	15.626 Enhanced Hunter Education and Safety		187,415	-
Fish and Wildlife Cluster Total			4,007,676	977,767
Department of Transportation				
FMCSA Cluster	20.218 Motor Carrier Safety Assistance		6,529,321	-
	20.237 Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements		321,300	-
FMCSA Cluster Total			6,850,621	-
Transit Services Programs Cluster	20.513 Enhanced Mobility of Seniors and Individuals with Disabilities			
	Berkeley-Charleston-Dorchester Council of Governments	SC-2022-006-00	8,253	-
Transit Services Programs Cluster Total			8,253	-
Highway Safety Cluster	20.600 State and Community Highway Safety		4,604,154	1,960,242
	20.616 National Priority Safety Programs		3,312,304	748,130
Highway Safety Cluster Total			7,916,458	2,708,372
Environmental Protection Agency				
Clean Water State Revolving Fund (CWSRF) Cluster	66.458 Capitalization Grants for Clean Water State Revolving Funds		16,987,386	16,104,204
Clean Water State Revolving Fund (CWSRF) Cluster Total			16,987,386	16,104,204
Drinking Water State Revolving Fund (DWSRF) Cluster	66.468 Capitalization Grants for Drinking Water State Revolving Funds		9,905,445	6,820,881
Drinking Water State Revolving Fund (DWSRF) Cluster Total			9,905,445	6,820,881

Federal Grantor/Assistance Listing Number/Title		Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Department of Education					
Special Education Cluster (IDEA)	84.027 Special Education Grants to States			197,837,885	180,217,884
	84.027 COVID-19 Special Education Grants to States			21,027,485	20,818,863
	84.173 Special Education Preschool Grants			7,456,647	7,445,307
	84.173 COVID-19 Special Education Preschool Grants			1,432,018	1,432,018
Special Education Cluster (IDEA) Total				227,754,035	209,914,072
Department of Health and Human Services					
Aging Cluster	93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			10,484,366	9,837,801
	93.044 COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			1,757,393	1,597,974
	93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services			9,669,935	9,392,611
	93.045 COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services			2,777,777	2,775,869
	93.053 Nutrition Services Incentive Program			1,583,949	1,583,949
Aging Cluster Total				26,273,420	25,188,204
CCDF Cluster	93.575 Child Care and Development Block Grant			176,856,712	630,159
	93.575 COVID-19 Child Care and Development Block Grant			235,400,684	-
	93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund			32,948,126	-
CCDF Cluster Total				445,205,522	630,159
Head Start Cluster	93.600 Head Start			161,936	-
Head Start Cluster Total				161,936	-
Medicaid Cluster	93.775 State Medicaid Fraud Control Units			1,760,603	-
	93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			10,116,569	-
	93.778 Medical Assistance Program			6,232,292,312	-
	93.778 COVID-19 Medical Assistance Program			494,024,130	-
Medicaid Cluster Total				6,738,193,614	-
Social Security Administration					
Disability Insurance/SSI Cluster	96.001 Social Security Disability Insurance			36,060,547	-
Disability Insurance/SSI Cluster Total				36,060,547	-
Research and Development Cluster					
Department of Agriculture					
National Institute of Food and Agriculture	10.200 Grants for Agricultural Research, Special Research Grants Mississippi State University				
			321673.05.06.FR20-9	9,857	-
			321673.05.06.FR22-1	2,836	-
			321673.05.18.FR21-3	36,065	-
			321673327054.05.18.FR22-2	4,196	-
	10.200 Grants for Agricultural Research, Special Research Grants Total				52,954
	10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children Tufts University				
		103097-00001-2	453,263	-	
Forest Service	10.652 Forestry Research			4,734	-
Rural Business Cooperative Service	10.771 Rural Cooperative Development Grants				
	Clemson University				
		46-039-576000254	49,489	17,000	

Federal Grantor/Assistance Listing Number/Title		Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Department of Commerce					
National Oceanic and Atmospheric Administration	11.012 Integrated Ocean Observing System (IOOS)	Southeast Coastal Ocean Observing Regional Association	IOOS.21(097)SCDNR.TS.DM.1	20,012	-
National Telecommunications and Information Administration	11.035 Broadband Equity, Access, and Deployment Program			1,581,919	-
National Oceanic and Atmospheric Administration	11.417 Sea Grant Support			3,083,838	1,501,908
		Mississippi State University	NA21OAR4170268	12,104	-
		North Carolina State University	2022-1681-02	1,281	-
		University of Florida	SUB00003174	123,113	-
	11.417 Sea Grant Support Total			3,220,336	1,501,908
National Oceanic and Atmospheric Administration	11.419 Coastal Zone Management Administration Awards	University of Michigan			
			SUBK00014181	1,992	-
			SUBK00014473	50,475	4,267
			SUBK00015356	3,327	-
			SUBK00016376	67,653	3,786
			SUBK00018018	6,185	4,934
		University of South Carolina	22-4709	16,583	-
	11.419 Coastal Zone Management Administration Awards Total			146,215	12,987
National Oceanic and Atmospheric Administration	11.420 Coastal Zone Management Estuarine Research Reserves			887,062	-
National Oceanic and Atmospheric Administration	11.431 Climate and Atmospheric Research			117,006	113,759
		East Carolina University	NA22OAR4310214	18,979	-
		University Corporation for Atmospheric Research	SUBAWD003183	24,877	-
		University of South Carolina	NA16OAR4310163	8,481	-
	11.431 Climate and Atmospheric Research Total			169,343	113,759
National Oceanic and Atmospheric Administration	11.433 Marine Fisheries Initiative			448,739	3,462
National Oceanic and Atmospheric Administration	11.434 Cooperative Fishery Statistics			137,519	-
National Oceanic and Atmospheric Administration	11.435 Southeast Area Monitoring and Assessment Program			1,123,184	144
National Oceanic and Atmospheric Administration	11.454 Unallied Management Projects	Virginia Polytechnic Institute and State University		860,988	-
			419617-19B35	9,404	-
	11.454 Unallied Management Projects Total			870,392	-
National Oceanic and Atmospheric Administration	11.463 Habitat Conservation			157,646	800
National Oceanic and Atmospheric Administration	11.472 Unallied Science Program	Atlantic States Marine Fisheries Commission		1,082,821	127,698
			19-0902	17,925	-
	11.472 Unallied Science Program Total			1,100,746	127,698

Federal Grantor/Assistance Listing Number/Title		Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures	
National Oceanic and Atmospheric Administration	11.473 Office for Coastal Management	Georgia Institute of Technology	AWD-001742-G2	450	-	
		National Audubon Society	0318.18.062359	36,544	-	
		National Fish and Wildlife Foundation	0318.22.076180	44,035	-	
		11.473 Office for Coastal Management Total			81,029	-
		National Oceanic and Atmospheric Administration 11.474 Atlantic Coastal Fisheries Cooperative Management Act			377,943	-
National Oceanic and Atmospheric Administration	11.999 Marine Debris Program			21,622	-	
Department of Defense						
US Army Corps of Engineers	12.100 Aquatic Plant Control			48,744	-	
US Army Corps of Engineers	12.107 Navigation Projects			250,461	-	
Department of Interior						
Fish and Wildlife Service	15.605 Sport Fish Restoration			4,997,172	-	
Fish and Wildlife Service	15.608 Fish and Wildlife Management Assistance			63,324	-	
Fish and Wildlife Service	15.611 Wildlife Restoration and Basic Hunter Education			7,157,470	24,000	
Fish and Wildlife Service	15.615 Cooperative Endangered Species Conservation Fund			153,022	-	
Fish and Wildlife Service	15.634 State Wildlife Grants			1,287,426	357,487	
Fish and Wildlife Service	15.657 Endangered Species Recovery Implementation			94,812	-	
Fish and Wildlife Service	15.684 White-nose Syndrome National Response Implementation			62,432	-	
US Geological Survey	15.808 U.S. Geological Survey Research and Data Collection			60,853	-	
US Geological Survey	15.810 National Cooperative Geologic Mapping			305,622	-	
	15.957 Emergency Supplemental Historic Preservation Fund			201,592	-	
US Geological Survey	15.980 National Ground-Water Monitoring Network			8,426	-	
National Endowment for the Humanities						
	45.129 Promotion of the Humanities Federal/State Partnership	South Carolina Humanities Council	ZS0 21-43-7	1,895	1,895	
	45.169 Promotion of the Humanities Office of Digital Humanities			80,333	70,599	
Environmental Protection Agency						
	66.461 Regional Wetland Program Development Grants			12,979	-	
Department of Energy						
	81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis			149,412	-	
Department of Education						
National Oceanic and Atmospheric Administration	84.372 Statewide Longitudinal Data Systems			151,130	-	
Department of Health and Human Services						
Food and Drug Administration	93.103 Food and Drug Administration Research			188,101	-	

		Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity			
93.211 Telehealth Programs	Medical University of South Carolina			
	2 U66RH31458-04-00; A00-3404-S004		149,859	-
	4 U66RH31458-03-06; A00-3403-S002		11,097	-
	5 U66RH31458-05-00; A00-3404-S004		5,436	-
93.211 Telehealth Programs Total			166,392	-
93.236 Grants to States to Support Oral Health Workforce Activities	Medical University of South Carolina			
	2 T12HP28882-08-00; A00-2147-S002		100,686	-
	5 T12HP28882-07-01; A00-2147-S001		16,609	-
93.236 Grants to States to Support Oral Health Workforce Activities Total			117,295	-
93.315 Rare Disorders: Research, Surveillance, Health Promotion, and Education			432,600	-
93.367 Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs			206,325	-
Food and Drug Administration	93.876 Antimicrobial Resistance Surveillance in Retail Food Specimens		120,720	-
	93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		178,093	38,072
Research and Development Cluster Total			27,400,778	2,269,811
Total Clusters			9,728,286,498	663,917,836

Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Department of Agriculture				
10.093 Voluntary Public Access and Habitat Incentive Program			134,400	134,400
10.170 Specialty Crop Block Grant Program - Farm Bill			540,706	441,998
10.170 COVID-19 Specialty Crop Block Grant Program - Farm Bill			133,992	43,384
10.170 Specialty Crop Block Grant Program - Farm Bill Total			674,698	485,382
10.171 Organic Certification Cost Share Programs			6,428	6,428
10.182 COVID-19 Food Bank Network			1,412,618	1,377,713
10.185 Local Food for Schools Cooperative Agreement Program			1,602,964	1,602,964
10.187 The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds			119,707	119,707
10.351 Rural Business Development Grant			97,146	7,000
10.525 COVID-19 Farm and Ranch Stress Assistance Network Competitive Grants Program			117,262	77,138
10.535 SNAP Fraud Framework Implementation Grant			153,000	-
10.541 Child Nutrition-Technology Innovation Grant			188,480	-
10.542 COVID-19 Pandemic EBT Food Benefits			277,930,597	-
10.545 Farmers' Market Supplemental Nutrition Assistance Program Support Grants			4,833	-
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children			79,449,281	309,152
10.558 Child and Adult Care Food Program			37,180,577	36,680,339
10.560 State Administrative Expenses for Child Nutrition			4,869,480	548,449
10.572 WIC Farmers' Market Nutrition Program (FMNP)			20,590	-
10.575 Farm to School Grant Program			23,188	9,500
10.576 Senior Farmers Market Nutrition Program			666,015	-
10.576 COVID-19 Senior Farmers Market Nutrition Program			1,295	-
10.576 Senior Farmers Market Nutrition Program Total			667,310	-
10.579 Child Nutrition Discretionary Grants Limited Availability			440,617	385,487
10.579 COVID-19 Child Nutrition Discretionary Grants Limited Availability			590,038	583,099
10.579 Child Nutrition Discretionary Grants Limited Availability Total			1,030,655	968,586
10.649 COVID-19 Pandemic EBT Administrative Costs			5,937,336	-
10.652 Forestry Research			393,749	-
10.664 Cooperative Forestry Assistance			2,333,487	592,706
10.676 Forest Legacy Program			9,515,156	-
10.678 Forest Stewardship Program			12,272	-
10.680 Forest Health Protection			369,236	203,520
10.691 Good Neighbor Authority			29,661	-
10.697 State & Private Forestry Hazardous Fuel Reduction Program			119,851	87,965
10.698 State & Private Forestry Cooperative Fire Assistance			427,648	234,223
10.720 Infrastructure Investment and Jobs Act Community Wildfire Defense Grants			16,665	-
10.902 Soil and Water Conservation			41,558	-
10.912 Environmental Quality Incentives Program			147,923	-
10.931 Agricultural Conservation Easement Program			77,326	-
10.934 Feral Swine Eradication and Control Pilot Program			92,731	92,731
Department of Agriculture Total			425,197,813	43,537,903
Department of Commerce				
11.032 State Digital Equity Planning and Capacity Grant			348,981	-
11.419 Coastal Zone Management Administration Awards			3,071,789	-
11.420 Coastal Zone Management Estuarine Research Reserves			18,478	-
11.477 Fisheries Disaster Relief			1,838,347	1,838,304
Department of Commerce Total			5,277,595	1,838,304

		Schedule 1		
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Subrecipient Expenditures
Department of Defense				
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services			853,401	-
12.400 Military Construction, National Guard			25,776	25,776
12.401 National Guard Military Operations and Maintenance (O&M) Projects			36,848,777	36,848,777
12.404 National Guard ChalleNGe Program			3,719,328	3,719,328
12.617 Economic Adjustment Assistance for State Governments	South Carolina Department of Employment & Workforce			
		21SCCAP02	2,576	-
Department of Defense Total			41,449,858	40,593,881
Department of Housing and Urban Development				
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			72,536,685	31,188,891
14.228 COVID-19 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			4,957,190	4,957,190
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Total			77,493,875	36,146,081
14.231 Emergency Solutions Grant Program			2,167,268	2,013,544
14.231 COVID-19 Emergency Solutions Grant Program			4,969,778	4,918,062
14.231 Emergency Solutions Grant Program Total			7,137,046	6,931,606
14.241 Housing Opportunities for Persons with AIDS			2,408,971	2,317,260
14.241 COVID-19 Housing Opportunities for Persons with AIDS			24,402	24,402
14.241 Housing Opportunities for Persons with AIDS Total			2,433,373	2,341,662
14.267 Continuum of Care Program			354,560	354,560
14.401 Fair Housing Assistance Program State and Local			425,841	-
14.921 Older Adults Home Modification Grant Program			278,683	151,988
Department of Housing and Urban Development Total			88,123,378	45,925,897
Department of Interior				
15.226 Payments in Lieu of Taxes			1,382,911	1,382,911
15.438 National Forest Acquired Lands			785	785
15.614 Coastal Wetlands Planning, Protection and Restoration			4,071,483	71,483
15.616 Clean Vessel Act			780,953	620,207
15.622 Sportfishing and Boating Safety Act			709,783	672,400
15.630 Coastal			17,256	-
15.634 State Wildlife Grants			43,404	-
15.657 Endangered Species Recovery Implementation			1,990	-
15.904 Historic Preservation Fund Grants-In-Aid			747,800	694,343
15.916 Outdoor Recreation Acquisition, Development and Planning			1,084,572	900,823
15.957 Emergency Supplemental Historic Preservation Fund			858,722	771,657
Department of Interior Total			9,699,659	5,114,609
Department of Justice				
16.017 Sexual Assault Services Formula Program			573,016	542,259
16.034 COVID-19 Coronavirus Emergency Supplemental Funding Program			2,591,087	1,740,690
16.540 Juvenile Justice and Delinquency Prevention			361,853	202,269
16.543 Missing Children's Assistance			559,319	-
16.554 National Criminal History Improvement Program (NCHIP)			751,973	-
16.575 Crime Victim Assistance			27,711,413	25,215,051
16.576 Crime Victim Compensation			2,049,445	-
16.585 Drug Court Discretionary Grant Program			274,623	220,000
16.588 Violence Against Women Formula Grants			2,467,838	2,041,475
16.593 Residential Substance Abuse Treatment for State Prisoners			501,762	-
16.607 Bulletproof Vest Partnership Program			66,868	10,665

		Schedule 1		
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Subrecipient Expenditures
16.609 Project Safe Neighborhoods			328,231	316,357
16.710 Public Safety Partnership and Community Policing Grants			238,962	-
16.735 PREA Program: Strategic Support for PREA Implementation			53,603	-
16.738 Edward Byrne Memorial Justice Assistance Grant Program			2,780,558	2,230,445
	Richland County Sheriff's Department			
		15PBJA-22-GG-00595-MUMU	57,960	-
16.738 Edward Byrne Memorial Justice Assistance Grant Program Total			2,838,518	2,230,445
16.741 DNA Backlog Reduction Program			899,927	-
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program			399,029	185,924
16.745 Criminal and Juvenile Justice and Mental Health Collaboration Program			121,562	-
16.750 Support for Adam Walsh Act Implementation Grant Program			237,613	-
16.813 NICS Act Record Improvement Program			440,150	-
16.816 John R. Justice Prosecutors and Defenders Incentive Act			40,825	40,825
16.825 Smart Prosecution Initiative			246,497	246,497
16.827 Justice Reinvestment Initiative			174,288	-
16.828 Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE			129,425	-
16.835 Body Worn Camera Policy and Implementation			512,928	-
16.836 Indigent Defense			65,649	-
16.838 Comprehensive Opioid, Stimulant, and Substance Abuse Program			4,782	-
16.844 Combatting Contraband Cell Phone Use in Prisons			592,822	-
16.922 Equitable Sharing Program			369,709	-
16.U01 Domestic Cannabis Eradication/Suppression Program			78,601	-
Department of Justice Total			45,682,318	32,992,457
Department of Labor				
17.005 Compensation and Working Conditions			79,018	-
17.235 Senior Community Service Employment Program			1,057,125	929,004
17.285 Apprenticeship USA Grants			4,193,439	-
17.503 Occupational Safety and Health State Program			2,569,954	-
17.504 Consultation Agreements			1,031,067	-
Department of Labor Total			8,930,603	929,004
Department of Transportation				
20.106 Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			381,797	-
20.111 Aircraft Pilots Workforce Development Grant Program			208,322	-
20.205 Highway Planning and Construction				
	South Carolina Department of Transportation			
		SCDNR-1-18	3,535	-
20.219 Recreational Trails Program			1,118,764	914,118
20.232 Commerical Driver's License Program Implementation Grant			547,529	-
20.240 Fuel Tax Evasion-Intergovernmental Enforcement Effort			24,537	-
20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated			1,059,483	693,989
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements			248,374	-
	National Association of Prosecutor Coordinators			
		DTNH2215H00490	6,440	6,440
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements Total			254,814	6,440
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants			317,386	300,577
Department of Transportation Total			3,916,167	1,915,124

Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Department of Treasury				
21.019 COVID-19 Coronavirus Relief Fund			3,136,993	-
21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Dorchester County		532,920,256	5,040,115
	Richland County	None	36,921	-
		None	126,587	-
21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds Total			533,083,764	5,040,115
21.029 COVID-19 Coronavirus Capital Projects Fund			143,994	-
Department of Treasury Total			536,364,751	5,040,115
Appalachian Regional Commission				
23.002 Appalachian Area Development			515,530	515,530
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects			94,799	-
Appalachian Regional Commission Total			610,329	515,530
General Services Administration				
39.003 Donation of Federal Surplus Personal Property			11,436,565	-
General Services Administration Total			11,436,565	-
National Endowment for the Humanities				
45.025 Promotion of the Arts Partnership Agreements			1,012,685	50,301
45.025 COVID-19 Promotion of the Arts Partnership Agreements			31,250	-
45.025 Promotion of the Arts Partnership Agreements Total			1,043,935	50,301
45.129 Promotion of the Humanities Federal/State Partnership			1,887	-
45.310 Grants to States			2,199,758	225,722
45.310 COVID-19 Grants to States			1,368,578	720,079
45.310 Grants to States Total			3,568,336	945,801
National Endowment for the Humanities Total			4,614,158	996,102
Small Business Administration				
59.061 State Trade Expansion			187,566	179,976
59.075 COVID-19 Shuttered Venue Operators Grant Program			148,315	-
Small Business Administration Total			335,881	179,976
Department of Veterans Affairs				
64.005 Grants to States for Construction of State Home Facilities			20,314,896	-
64.005 COVID-19 Grants to States for Construction of State Home Facilities			11,803,837	-
64.005 Grants to States for Construction of State Home Facilities Total			32,118,733	-
64.053 Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes			8,882	-
64.055 Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program			104,551	104,551
64.124 All-Volunteer Force Educational Assistance			370,520	-
Department of Veterans Affairs Total			32,602,686	104,551
Environmental Protection Agency				
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			1,073,311	-
66.039 Diesel Emission Reduction Act (DERA) National Grants			1,124,769	1,110,641
66.040 Diesel Emissions Reduction Act (DERA) State Grants			173,729	111,970
66.312 State Environmental Justice Cooperative Agreement Program			79,074	64,718
66.419 Water Pollution Control State, Interstate, and Tribal Program Support			310,375	103,909
66.444 Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))			95,992	-

		Schedule 1		
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Subrecipient Expenditures
66.454 Water Quality Management Planning			184,656	116,881
66.460 Nonpoint Source Implementation Grants			3,001,824	1,384,448
66.461 Regional Wetland Program Development Grants			149,287	-
66.605 Performance Partnership Grants			9,054,880	-
66.608 Environmental Information Exchange Network Grant Program and Related Assistance			8,021	-
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements			663,995	-
66.804 Underground Storage Tank (UST) Prevention, Detection, and Compliance Program			475,837	-
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program			1,177,835	-
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements			115,902	-
66.817 State and Tribal Response Program Grants			683,789	-
66.818 Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements			89,818	-
Environmental Protection Agency Total			18,463,094	2,892,567
Department of Energy				
81.041 State Energy Program			994,425	-
81.042 Weatherization Assistance for Low-Income Persons			3,738,194	3,461,570
81.086 Conservation Research and Development			106,957	-
81.104 Environmental Remediation and Waste Processing and Disposal			368,464	-
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions			82,899	-
	Southern States Energy Board			
	SSEB-WIPP-920-SCDHEC-2021-004amd		112	-
	SSEB-WIPP-920-SCDHEC-2021-009amd		118,771	-
	SSEB-WIPP-920-SCEMD-2021		389	-
	SSEB-WIPP-920-SCEMD-2022		100,512	-
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions Total			302,683	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis			3,914,790	222,396
81.U01 State Energy Conservation			912,111	700,371
81.U02 ConserFund Plus			5,577	-
Department of Energy Total			10,343,201	4,384,337
Department of Education				
84.002 Adult Education - Basic Grants to States			10,166,865	8,750,583
84.010 Title I Grants to Local Educational Agencies			287,720,339	284,035,545
84.011 Migrant Education State Grant Program			845,885	198,845
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth			1,687,102	-
84.048 Career and Technical Education -- Basic Grants to States			23,715,172	19,386,980
84.126 Rehabilitation Services Vocational Rehabilitation Grants to States			61,405,814	-
84.144 Migrant Education Coordination Program			89,119	-
84.177 Rehabilitation Services Independent Living Services for Older Individuals Who are Blind			625,636	-
84.181 Special Education-Grants for Infants and Families			6,259,905	-
84.181 COVID-19 Special Education-Grants for Infants and Families			306,551	-
84.181 Special Education-Grants for Infants and Families Total			6,566,456	-
84.184 School Safety National Activities			310,826	-
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities			288,543	-
84.196 Education for Homeless Children and Youth			1,485,271	1,063,287
84.282 Charter Schools			2,787,439	2,768,545
84.287 Twenty-First Century Community Learning Centers			19,271,094	18,371,297
84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			131,287	-

		Schedule 1		
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Subrecipient Expenditures
84.358 Rural Education			3,309,863	3,140,469
84.365 English Language Acquisition State Grants			5,574,013	5,385,553
84.367 Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			35,385,285	33,124,818
84.369 Grants for State Assessments and Related Activities			4,327,290	-
84.372 Statewide Longitudinal Data Systems			404,848	-
84.377 School Improvement Grants			1,697,876	1,593,691
84.424 Student Support and Academic Enrichment Program			21,208,525	20,758,028
84.425B COVID-19 Discretionary Grants: Rethink K-12 Education Models Grants			5,308,132	-
84.425C COVID-19 Governor's Emergency Education Relief (GEER) Fund			51,054,686	43,193,847
84.425D COVID-19 Elementary and Secondary School Emergency (GEER) Fund			327,462,454	303,798,427
84.425R COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) Program			6,388,309	6,062,086
84.425U COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)			627,899,755	586,077,855
84.425V COVID-19 American Rescue Plan - Emergency Assistance to Non-Public Schools (ARP EANS) Program			12,308,158	12,256,868
84.425W COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief -Homeless Children and Youth			2,411,829	2,104,862
84.425 COVID-19 Education Stabilization Fund Total			1,032,833,323	953,493,945
84.906 American Printing House for the Blind (APH)	American Printing House			
		None	305,062	-
Department of Education Total			1,522,142,933	1,352,071,586
National Archives and Records Administration				
89.003 National Historical Publications and Records Grants			22,275	9,750
National Archives and Records Administration Total			22,275	9,750
Election Assistance Commission				
90.404 2018 HAVA Election Security Grants			4,937,598	-
Election Assistance Commission Total			4,937,598	-
Department of Health and Human Services				
93.008 Medical Reserve Corps Small Grant Program	National Association of County and City Health Officials			
	5 HITEP200045-03-00; MRC RISE 22-120909 SC		9,513	-
	6HITEP150032-02-12; 2019-010801		2,397	-
93.008 Medical Reserve Corps Small Grant Program Total			11,910	-
93.041 Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation			92,445	3,850
93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			335,567	308,493
93.042 COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			47,258	47,258
93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals Total			382,825	355,751
93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			439,736	436,975
93.043 COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			22,890	22,890
93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services Total			462,626	459,865
93.048 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			463,693	329,205
93.048 COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			453,807	1,357
93.048 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects Total			917,500	330,562
93.052 National Family Caregiver Support, Title III, Part E			3,651,493	3,555,489
93.052 COVID-19 National Family Caregiver Support, Title III, Part E			588,778	588,778
93.052 National Family Caregiver Support, Title III, Part E Total			4,240,271	4,144,267

		Schedule 1		
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Subrecipient Expenditures
93.069 Public Health Emergency Preparedness			11,260,857	-
93.070 Environmental Public Health and Emergency Response			204,573	-
93.071 Medicare Enrollment Assistance Program			411,623	392,965
93.072 Lifespan Respite Care Program			254,001	186,001
93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance			529,903	-
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			74,153	29,700
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program			823,537	550,171
93.103 Food and Drug Administration Research			1,140,475	-
	Association of Food and Drug Officials			
		G-2212-03779	5,400	-
		G-2212-03780	5,390	-
		G-2303-03962	5,434	-
		G-ME-2204-03341	12,398	-
		G-MP-2108-09756	5,252	-
		G-SE-2204-03343	39,945	-
	National Environmental Health Association			
		G-BM&A-202109-00780	17,413	-
		G-OACB-202110-01161	53,348	-
		G-OATR-202109-01022	7,200	-
		G-OATR-202209-02564	4,634	-
93.103 Food and Drug Administration Research Total			1,296,889	-
93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			1,502,638	-
93.110 Maternal and Child Health Federal Consolidated Programs			90,056	-
	Association of Public Health Laboratories			
		U22MC24078; 56300-600-150-22-10	90,918	-
		UG8MC31893; 56300-600-158-21-21	290,579	-
	South Carolina Infant Mental Health Association			
		5 U2DMC32394-03	25,741	-
93.110 COVID-19 Maternal and Child Health Federal Consolidated Programs			305,826	-
93.110 Maternal and Child Health Federal Consolidated Programs Total			803,120	-
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs			896,964	-
93.127 Emergency Medical Services for Children			110,753	-
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			188,280	-
93.136 Injury Prevention and Control Research and State and Community Based Programs			6,828,841	762,429
93.150 Projects for Assistance in Transition from Homelessness (PATH)			628,214	-
93.197 Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children			331,663	19,550
93.217 Family Planning Services			5,093,537	45,000
93.235 Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program			1,064,262	786,838
93.242 Mental Health Research Grants				
	The Feinstein Institutes for Medical Research			
		AWD00001140-SCDMH	16,120	-
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance			5,660,716	1,626,985
	National Association of State Mental Health Program Directors			
		SC-3039.2-SC-01	111,211	-
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance Total			5,771,927	1,626,985

		Schedule 1		
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Federal Expenditures	Subrecipient Expenditures
93.251 Early Hearing Detection and Intervention			138,737	-
93.268 Immunization Cooperative Agreements			86,349,956	-
93.268 COVID-19 Immunization Cooperative Agreements			12,524,224	-
93.268 Immunization Cooperative Agreements Total			98,874,180	-
93.270 Viral Hepatitis Prevention and Control			284,654	-
93.297 Teenage Pregnancy Prevention Program	South Carolina Center for Fathers and Families	1 TP1AH000214-01-00	82,753	-
	Fact Forward Advancing Reproductive Health	1 TP2AH000064-01-00; ML-1-590	12,564	-
93.297 Teenage Pregnancy Prevention Program Total			95,317	-
93.314 Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program			131,009	-
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			2,303,182	-
93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			42,013,772	2,417,858
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total			44,316,954	2,417,858
93.324 State Health Insurance Assistance Program			780,761	605,884
93.324 COVID-19 State Health Insurance Assistance Program			37,441	-
93.324 State Health Insurance Assistance Program Total			818,202	605,884
93.334 The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels			258,356	-
93.336 Behavioral Risk Factor Surveillance System			258,763	-
93.354 COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			11,139,462	3,653,453
93.359 Nurse Education, Practice Quality and Retention Grants	Clemson University	2428-209-2015489	62,652	-
93.366 State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes			655,505	94,066
93.367 Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs			255,633	327
93.369 ACL Independent Living State Grants			370,554	-
93.387 National and State Tobacco Control Program			1,674,666	89,170
93.391 COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises			7,180,526	4,253,515
93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	National Association of County and City Health Officials	6NU38OT000306-03-06; UP-2-597	39,900	39,900
		6NU38OT000306-04-01:2022-021101	12,712	-
		6NU38OT000306-04-01:2022-021101-1	358,597	-
		6NU38OT000306-04-01; UP-3-474-2	110,088	-
	The Nemours Foundation	5 NU38OT000304-03-00; SCDHEC-8614151011-01-1	30,833	30,433
		8614151011-01 3 WC-1-717	35,000	35,000
93.421 COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	National Association of Chronic Disease Directors	5-NU38OT000286-05; 230277	3,640	3,640
		5-NU38OT000286-3; 2842021	779	-
		5-NU38OT000286-4; 220259	93,782	61,586
93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health Total			685,331	170,559
93.426 Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke			2,894,723	688,361
93.434 Every Student Succeeds Act/Preschool Development Grants			8,386,262	1,355,469

		Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity			
93.435 Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke			2,253,552	1,072,634
93.436 Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)			255,231	16,221
93.470 Alzheimer's Disease Program Initiative (ADPI)			31,629	-
93.497 COVID-19 Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports			809,593	-
93.498 COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution			1,199,267	-
93.499 COVID-19 Low Income Household Water Assistance Program			2,888,873	2,888,873
93.556 MaryLee Allen Promoting Safe and Stable Families Program			5,008,135	1,516,745
93.556 COVID-19 MaryLee Allen Promoting Safe and Stable Families Program			164,384	164,384
93.556 MaryLee Allen Promoting Safe and Stable Families Program Total			5,172,519	1,681,129
93.558 Temporary Assistance for Needy Families			72,563,503	2,220,344
93.558 COVID-19 Temporary Assistance for Needy Families			9,288	4,253
93.558 Temporary Assistance for Needy Families Total			72,572,791	2,224,597
93.563 Child Support Enforcement			33,544,208	11,094,728
93.566 Refugee and Entrant Assistance State/Replacement Designee Administered Programs			3,915,368	665,827
93.568 Low-Income Home Energy Assistance			61,303,629	59,974,502
93.568 COVID-19 Low-Income Home Energy Assistance			81,158	81,158
93.568 Low-Income Home Energy Assistance Total			61,384,787	60,055,660
93.569 Community Services Block Grant			9,429,666	8,978,322
93.569 COVID-19 Community Services Block Grant			370,596	370,596
93.569 Community Services Block Grant Total			9,800,262	9,348,918
93.586 State Court Improvement Program			597,358	-
93.597 Grants to States for Access and Visitation Programs			114,159	-
93.599 Chafee Education and Training Vouchers Program (ETV)			493,155	-
93.603 Adoption and Legal Guardianship Incentive Payments			60,010	-
93.630 Developmental Disabilities Basic Support and Advocacy Grants			1,058,371	649,864
93.630 COVID-19 Developmental Disabilities Basic Support and Advocacy Grants			10,686	10,686
93.630 Developmental Disabilities Basic Support and Advocacy Grants Total			1,069,057	660,550
93.634 Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals			323,090	38,137
93.643 Children's Justice Grants to States			278,868	278,868
93.645 Stephanie Tubbs Jones Child Welfare Services Program			290	-
93.658 Foster Care Title IV-E			56,043,526	-
93.658 COVID-19 Foster Care Title IV-E			246,339	-
93.658 Foster Care Title IV-E Total			56,289,865	-
93.659 Adoption Assistance			27,704,880	-
93.659 COVID-19 Adoption Assistance			2,052,937	-
93.659 Adoption Assistance Total			29,757,817	-
93.665 COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19			1,498,711	106,660
93.667 Social Services Block Grant			20,440,353	-
93.669 Child Abuse and Neglect State Grants			1,079,981	-
93.669 COVID-19 Child Abuse and Neglect State Grants			106,800	-
93.669 Child Abuse and Neglect State Grants Total			1,186,781	-
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			1,108,137	962,111
93.671 COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			1,544,862	648,656
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services Total			2,652,999	1,610,767
93.674 John H. Chafee Foster Care Program for Successful Transition to Adulthood			1,377,507	193,817

		Pass-Through Identifying Grant Number	Federal Expenditures	Schedule 1 Subrecipient Expenditures
Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity			
93.686 Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B			1,631,024	1,227,943
93.747 COVID-19 Elder Abuse Prevention Interventions Program			1,184,381	200,952
93.767 Children's Health Insurance Program			168,624,697	-
93.788 Opioid STR			16,328,882	11,409,256
93.788 COVID-19 Opioid STR			155,231	155,231
93.788 Opioid STR Total			16,484,113	11,564,487
93.791 Money Follows the Person Rebalancing Demonstration			351,530	-
93.889 National Bioterrorism Hospital Preparedness Program			2,628,249	842,022
93.889 COVID-19 National Bioterrorism Hospital Preparedness Program			205,666	205,666
93.889 National Bioterrorism Hospital Preparedness Program Total			2,833,915	1,047,688
93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			6,259,212	885,610
93.917 HIV Care Formula Grants			27,680,206	11,059,623
93.940 HIV Prevention Activities Health Department Based			10,010,878	2,194,207
93.941 HIV Demonstration, Research, Public and Professional Education Projects			568,365	175,056
93.945 Assistance Programs for Chronic Disease Prevention and Control			88,327	88,327
93.958 Block Grants for Community Mental Health Services			11,137,964	-
93.958 COVID-19 Block Grants for Community Mental Health Services			3,451,601	-
93.958 Block Grants for Community Mental Health Services Total			14,589,565	-
93.959 Block Grants for Prevention and Treatment of Substance Abuse			36,163,122	32,902,656
93.959 COVID-19 Block Grants for Prevention and Treatment of Substance Abuse			3,037,056	2,673,903
93.959 Block Grants for Prevention and Treatment of Substance Abuse Total			39,200,178	35,576,559
93.967 CDC's Collaboration with Academia to Strengthen Public Health			4,712	-
93.967 COVID-19 CDC's Collaboration with Academia to Strengthen Public Health			220,480	-
93.967 CDC's Collaboration with Academia to Strengthen Public Health Total			225,192	-
93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants			1,523,059	51,798
93.977 COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants			1,675,038	81,134
93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants Total			3,198,097	132,932
93.982 Mental Health Disaster Assistance and Emergency Mental Health			436,775	-
93.988 Cooperative Agreements For State-Based Diabetes Control Programs And Evaluation Of Surveillance Systems			993	-
93.991 Preventive Health and Health Services Block Grant			2,122,634	50,011
93.994 Maternal and Child Health Services Block Grant to the States			12,945,431	232,224
Department of Health and Human Services Total			841,084,531	179,395,601
Corporation for National and Community Service				
94.006 AmeriCorps State and National			405,132	35,808
Corporation for National and Community Service Total			405,132	35,808
Executive Office of the President				
95.001 High Intensity Drug Trafficking Areas Program			155,296	-
Executive Office of the President Total			155,296	-
Department of Homeland Security				
97.008 Non-Profit Security Program			591,377	512,416
97.012 Boating Safety Financial Assistance			3,521,360	-
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)			264,821	-
97.029 Flood Mitigation Assistance			363,827	349,595
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			17,521,224	14,293,251
97.036 COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			137,109,278	104,512,930
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters) Total			154,630,502	118,806,181

Federal Grantor/Assistance Listing Number/Title	Pass-Through Awarding Entity	Pass-Through Identifying Grant Number	Schedule 1	
			Federal Expenditures	Subrecipient Expenditures
97.039 Hazard Mitigation Grant			4,126,596	2,992,718
97.041 National Dam Safety Program			244,893	-
97.042 Emergency Management Performance Grants			6,832,444	3,872,158
97.043 State Fire Training Systems Grants			13,650	-
97.044 Assistance to Firefighters Grant			684,634	-
97.045 Cooperating Technical Partners			1,369,121	-
97.046 Fire Management Assistance Grant			31,536	24,402
97.047 BRIC: Building Resilient Infrastructure and Communities			359,168	160,445
97.056 Port Security Grant Program			112,747	-
97.067 Homeland Security Grant Program			3,153,874	1,112,195
97.082 Earthquake Consortium			72,623	-
97.083 Staffing for Adequate Fire and Emergency Response (SAFER)			59,526	-
97.133 Preparing for Emerging Threats and Hazards			813	-
97.137 State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program			15,500	-
Department of Homeland Security Total			176,449,012	127,830,110
Total NonCluster Programs			3,788,244,833	1,846,303,212
Total Federal Expenditures			\$ 13,516,531,331	\$ 2,510,221,048

Notes to the Schedule of Expenditures of Federal Awards

STATE OF SOUTH CAROLINA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Entity

For purposes of complying with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the State of South Carolina (the State) is defined in a manner consistent with the entity defined in the State of South Carolina Annual Comprehensive Financial Report as of and for the year ended June 30, 2023, with the exception of the following entities:

- Department of Employment & Workforce
- Department of Transportation
- All blended component units and all major and non-major discretely presented component units, as defined in the Annual Comprehensive Financial Report (Note 1), with the exception of South Carolina First Steps to School Readiness.

The excluded entities include State agencies and component units that engage with other auditors to perform separate audits in compliance with Uniform Guidance, when applicable.

Basis of Accounting

The expenditures presented in the accompanying Schedule of Expenditures of Federal Awards were developed from the South Carolina Enterprise Information System (SCEIS). SCEIS is the State's accounting system which serves as the primary source of information in the preparation of the State's basic financial statements.

The expenditures reported in the accompanying Schedule of Expenditures of Federal Awards and the related note disclosures are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Federal revenues and expenditures are included primarily in the governmental funds in the State's basic financial statements.

Non-Cash Federal Programs

The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements, termed "non-cash programs". The distributions under these programs are included in the accompanying Schedule of Expenditures of Federal Awards.

STATE OF SOUTH CAROLINA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-Cash Federal Programs (Continued)

As of June 30, 2023, there were non-cash expenditures that occurred within the State. The non-cash expenditures are listed below.

Program Title	Assistance Listing	Non-Cash Expenditures
National School Lunch Program	10.555	31,445,234
Donation of Federal Surplus Personal Property	39.003	11,436,565
American Printing House for the Blind (APH)	84.906	305,062
Immunization Cooperative Agreements	93.268	81,499,053

Assistance Listings

The system for award management is a government-wide listing of individual federal programs. Each listed program is assigned a five-digit program assistance listing number (ALN) which is reflected in the accompanying Schedule of Expenditures of Federal Awards as assigned on the sam.gov website.

Federal financial assistance programs and contracts which have not been assigned an ALN or, where management has been unable to determine the ALN, are considered "Other Federal Assistance" and identified with the federal agency two-digit prefix and a State-assigned suffix in the accompanying Schedule of Expenditures of Federal Awards (State agencies traditionally use U0# as the suffix).

NOTE 2 - DE MINIMIS INDIRECT COST RATE

The State did not use the de minimis cost rate.

NOTE 3 - LOAN PROGRAMS

There were no outstanding federal loan balances and loan guarantees at the end of the year.

NOTE 4 - MATCHING COST

Matching costs, or the non-federal share of certain program costs, are included in the accompanying Schedule of Expenditures of Federal Awards when the federal and State portions of costs are combined and the State portion cannot be separately identified.

NOTE 5 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards are prepared on the basis explained in Note 1, and do not necessarily agree with amounts reported using regulations and guidelines of individual agencies or grants.

STATE OF SOUTH CAROLINA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE 6 - WIC REBATES

During the fiscal year ended June 30, 2023, the South Carolina Department of Health and Environmental Control received cash rebates from infant formula manufacturers in the amount of \$25,391,207 on sales of formula to participants in the WIC program, ALN 10.557. Rebate contracts with infant formula manufacturers are authorized by 7 CFR § 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs.

NOTE 7 - PASSTHROUGH OF EXPENDITURES WITHIN REPORTING ENTITIES

Certain transactions related to expenditures of federal financial assistance may initially appear in the records of more than one State agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the State, the following policies have been adopted: (1) federal financial assistance is considered expended when a State agency books an expenditure where the payee is a non-State reporting entity as defined in Note 1 and (2) purchases of goods or services by a State reporting entity using federal financial assistance from another State reporting entity is considered expended on the books of the State reporting entity making the purchase only.

Schedule of Findings and Questioned Costs

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Basic Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

 X yes no

Significant deficiencies identified that are not considered to be material weaknesses?

 yes X none reported

Noncompliance material to basic financial statements noted?

 yes X no

Federal Awards

Type of auditor's report issued on compliance for major programs:

Unmodified for all major programs

Internal control over major programs:

Material weaknesses identified?

 yes X no

Significant deficiencies identified that are not considered to be material weaknesses?

 X yes none reported

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

Are there audit findings that are
required to be reported under 2 CFR §
200.516(a)?

 X yes no

Identification of major programs:

<u>ALN¹</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
64.005	Grants to States for Construction of State Home Facilities
84.010	Title I Grants to Local Educational Agencies
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.367	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund
93.069	Public Health Emergency Preparedness
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.558	Temporary Assistance for Needy Families
93.563	Child Support Services
93.658	Foster Care Title IV-E
93.767	Children's Health Insurance Program
93.940	HIV Prevention Activities Health Department Based
93.959	Block Grants for Prevention and Treatment of Substance Abuse
Various ²	Medicaid Cluster
Various ²	SNAP Cluster
Various ²	Special Education Cluster (IDEA)

¹ – Assistance Listing Number (ALN).

² – See Schedule of Expenditures of Federal Awards (SEFA) for all ALNs included in the
identified cluster programs.

Dollar threshold used to distinguish
between Type A and Type B programs:

 \$ 30,000,000

Auditee qualified as low-risk auditee?

 yes X no

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA STATE FISCAL ACCOUNTABILITY AUTHORITY (E55)

2023 – 001. Material Weakness in Financial Reporting – Accuracy of Agency Reporting Package – State Fiscal Accountability Authority

Criteria: Section 1.7 of the Comptroller General's Reporting Policies and Procedures Manual states, "Each agency's executive director and finance director are responsible for submitting to the Comptroller General's Office reporting packages that are accurate and prepared in accordance with instructions, complete, and timely." This requirement acts as a control over financial reporting for the State's basic financial statements.

Condition: The State Fiscal Accountability Authority submitted an inaccurate reporting package to the Comptroller General's Office (CGO). Internal controls over the financial close and reporting process related to the claims liability reporting package were inadequate to ensure an accurate submission to the CGO.

Cause: The actuarial report utilized in the determination of the liability was not completed prior to submission of the reporting package and the reporting package was not resubmitted upon receipt of the actuarial report.

Effect: A material adjustment was necessary to properly state the claims liability.

Repeat Finding: Not applicable

Recommendation: We recommend that the State Fiscal Accountability Authority review their procedures over reporting package preparation and submission to ensure reporting packages are submitted in accordance with CGO directives and revised when necessary

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 118.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63)

2023 – 002. Level of Effort

Federal Agency: Department of Education

Federal Program Title: Title I Grants to Local Education Agencies

Assistance Listing: 84.010

Federal Grant ID Number: S010A220040

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Department's review of subrecipient maintenance of effort (MOE) failed to detect incorrect calculations.

Cause: MOE is reviewed by program personnel during subrecipient monitoring which is every four years rather than every year.

Effect: Without a thorough annual review, subrecipients could receive incorrect funding without meeting MOE requirements.

Questioned Costs: None

Context: For three out of twelve subrecipients tested, the incorrect fiscal years were used in the MOE calculations.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen procedures to ensure an adequate annual review of its subrecipients' MOE calculations.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 119.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)

2023 – 003. Reporting

Federal Agency: Department of Education

Federal Program Title: Title I Grants to Local Education Agencies

Assistance Listing: 84.010

Federal Grant ID Number: S010A220040

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 170 Appendix A requires that recipients of grants or cooperative agreements report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).

Condition: A FFATA reporting discrepancy was identified.

Cause: Due to a clerical error, the subaward was entered incorrectly.

Effect: The Department was not in compliance with FFATA reporting requirements.

Questioned Costs: None

Context: One of eight subawards tested from the FFATA report did not agree to supporting documentation.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen procedures to ensure an adequate review is completed prior to report submission.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 120.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)

2023 – 004. Special Tests and Provisions – Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations

Federal Agency: Department of Education

Federal Program Titles: Title I Grants to Local Education Agencies and Supporting Effective Instruction State Grants

Assistance Listings: 84.010 and 84.367

Federal Grant ID Numbers: S010A220040 and S367A220038

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: Documentation was not adequate to support compliance with oversight and monitoring responsibilities.

Cause: The Department failed to retain documentation demonstrating performance of a supervisory review and approval.

Effect: We were unable to determine compliance with the stated requirement.

Questioned Costs: None

Context: For one of two charter schools tested with charter management organization relationships, supervisor review and approval of compliance with oversight and monitoring was not documented.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen procedures to ensure proper documentation is maintained for each special test and provision.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)

**2023 – 004. Special Tests and Provisions – Oversight and Monitoring
Responsibilities with Respect to Charter Schools with Relationships with Charter
Management Organizations (Continued)**

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 120.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)

2023 – 005. Reporting

Federal Agency: Department of Education

Federal Program Title: Education Stabilization Fund

Assistance Listing: 84.425

Federal Grant ID Number: S425D210019

Pass-Through Entity: Not applicable

Award Period: January 05, 2021, through September 30, 2022

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: The Office of Management and Budget (OMB) compliance supplement requires, in part, that Elementary and Secondary School Emergency Relief (ESSER) grantees submit an annual performance report (OMB No. 1810-0749 for ESSER) with data on actual expenditures, planned expenditures, subrecipients, and uses of funds, including mandatory reservations and verifying key line items.

Condition: The Annual Performance Report did not agree to supporting documentation.

Cause: Due to a clerical error, data in the Annual Performance Report was incorrect.

Effect: The Department was not in compliance with the annual performance reporting requirements.

Questioned Costs: None

Context: For one of ten school districts tested, the ESSER II allocation amount on the Annual Performance Report did not agree to supporting documentation.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen procedures to ensure all calculations are correct prior to submitting the Annual Performance Report.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 121.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
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SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24)

2023 – 006. Reporting

Federal Agency: Department of Homeland Security

Federal Program Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing: 97.036

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 170 Appendix A requires that recipients of grants or cooperative agreements report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) no later than the end of the month following the month in which the obligation was made.

Condition: FFATA reporting and timing errors were identified.

Cause: Administrative turnover increased workloads which led to delays in submission and retention of the FFATA reports.

Effect: The Office was not in compliance with FFATA reporting requirements.

Questioned Costs: None

Context: Seven subawards were selected for testing and the following compliance errors were identified during the testing:

- The FSRS could not be accessed for two of the subawards in order to test reporting compliance for the subawards.
- For one of the subawards tested, the action was not reported in the FSRS by the last day of the month following the month that the subaward was made.

This is a repeat finding from the fiscal year 2022 Single Audit. The Office stated on its Summary Schedule of Prior Year Audit Findings that this issue was “Fully Corrected with Previously Reported Corrective Action Implemented”. Due to this issue repeating for fiscal year 2023, this issue has not been fully corrected.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24) (CONTINUED)

2023 – 006. Reporting (Continued)

Prior Year Single Audit Report Finding Number: 2022-006

Recommendation: We recommend the Office continue its efforts to strengthen internal controls to ensure continuous monitoring and reviewing of project obligations resulting in reports that are submitted in compliance with FFATA reporting requirements.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 122.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H730)

2023 – 007. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services Vocational Rehabilitation Grants to States

Assistance Listing: 84.126

Federal Grant ID Number: H126A220060

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Condition: The Department did not record fourth quarter indirect cost adjustments within the correct fiscal year.

Cause: Due to turnover of key personnel at the end of the fiscal year, the Department's ability to calculate and create the journal entries was constrained.

Effect: As of June 30, 2023, the Schedule of Expenditures of Federal Awards was overstated by \$378,960 because the Department failed to redistribute costs to other funding sources for the fourth quarter.

Questioned Costs: \$378,960

Context: The Department utilizes a cost allocation plan and at the end of each quarter a journal entry is created to adjust directly recorded administrative costs within the indirect cost pool to the various federal programs based upon the approved cost allocation plan bases. Administrative costs that were charged to the grant program should have been redistributed to other federal grant programs by the end of the fiscal year based on the fourth quarter cost allocation plan calculations.

Prior Year Single Audit Report Finding Number: Not applicable

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H730)
(CONTINUED)

2023 – 007. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)

Recommendation: We recommend the Department review and update its policies and procedures to ensure that indirect cost entries are recorded within the correct fiscal year.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 124.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H730)
(CONTINUED)

2023 – 008. Period of Performance

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services Vocational Rehabilitation Grants to States

Assistance Listing: 84.126

Federal Grant ID Number: H126A210060

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.403(h) requires costs be incurred during the approved budget period. 2 CFR § 200.344(b) requires that all financial obligations incurred under the federal award be liquidated no later than 120 calendar days after the end date of the period of performance.

Condition: Expenditures were incurred and liquidated after the grant's period of performance.

Cause: The Department's internal controls failed to prevent expenditures from being charged outside the grant's period of performance.

Effect: Costs charged outside the period of performance may not be allowable.

Questioned Costs: \$251

Context: For four of twenty transactions tested, program expenditures were not incurred and liquidated in accordance with program regulations. The Department detected the errors, but correcting journal entries were not made until the subsequent fiscal year.

Prior Year Single Audit Report Finding Number: Not applicable

Recommendation: We recommend that the Department review and update internal controls to ensure that expenditures are incurred and liquidated within the grant's period of performance.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 125.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20)

2023 – 009. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing: 93.959
Federal Grant ID Number: B08TI083544, B08TI084670, and B08TI085832
Pass-Through Entity: Not applicable
Award Period: March 15, 2021, through September 30, 2024
Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.405(a) states that a cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: Costs charged to the program were not adequately supported.

Cause: Department controls failed to ensure costs were properly allocated or that proper supporting documentation was retained.

Effect: The potential for overcharging the grant exists when costs charged to federal awards are not adequately supported, including documentation of the proportional benefit to the grant award.

Questioned Costs: Unknown

Context: Three of sixty expenditures tested had costs improperly charged to the federal award. One transaction had insufficient documentation to support the expenditure was related to the federal award. The other two transactions involved allowable charges that benefited multiple grant programs and activities but were not properly allocated to match proportional benefit to each allowable funding source.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 009. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department review and update its procedures to ensure that all costs charged to the grant are allowable and properly allocated to applicable grants and funding sources based on benefit.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 126.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 010. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse

Assistance Listing: 93.959

Federal Grant ID Number: B08TI084670 and B08TI085832

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2024

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.430 states that (a) costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-federal entity consistently applied to both federal and non-federal activities; (2) Follows an appointment made in accordance with a non-federal entity's laws and/or rules or written policies and meets the requirements of federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Department did not have adequate controls in place to ensure timesheets were properly completed and reviewed by a supervisor, maintained by the agency, and that the time and effort documentation agreed to salary allocations in the accounting system.

Cause: Department controls failed to prevent the identified issues.

Effect: The Department is not in compliance with applicable allowable activities/cost requirements.

Questioned Costs: Unknown

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 010. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)

Context: For fourteen out of sixty payroll transactions, time and effort documentation was either missing or did not agree to the funding percentages per the accounting system.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department implement policies and procedures to ensure time and effort reports are properly completed, reviewed, and maintained. We also recommend the Department ensure the accounting system accurately reports actual time worked.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 127.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 011. Cash Management

Federal Agency: Department of Health and Human Services
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing: 93.959
Federal Grant ID Number: Various
Pass-Through Entity: Not applicable
Award Period: October 1, 2020, through September 30, 2024
Type of Finding: Significant deficiency in internal control over compliance

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: Supporting documentation was not adequate to determine if federal reimbursements were properly reviewed and approved by a supervisor prior to requesting a drawdown as required by the Department's policies and procedures.

Cause: Documentation that was provided was inadequate to support that the employee who completed the drawdown request was a different individual than the employee who reviewed and approved the drawdown prior to the reimbursement request.

Effect: The Department may request improper drawdowns due to a lack of segregation of duties.

Questioned Costs: None

Context: For six out of eight drawdown requests tested, supporting documentation was not adequate to demonstrate that a proper review and approval by a supervisor occurred prior to the federal reimbursement request.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department follow its policies and procedures to ensure proper documentation of supervisory review is maintained supporting a supervisory was performed and that there is a segregation of duties between the individual completing the drawdown request and the individual approving the drawdown request.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 011. Cash Management (Continued)

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 127.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 012. Matching, Level of Effort, Earmarking

Federal Agency: Department of Health and Human Services
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing: 93.959
Federal Grant ID Number: B08TI083475
Pass-Through Entity: Not applicable
Award Period: October 1, 2020, through September 30, 2022
Type of Finding: Significant deficiency in internal control over compliance

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Department failed to retain documentation demonstrating proper internal controls over level of effort and earmarking requirements.

Cause: The Department failed to retain documentation demonstrating performance and approval of the monthly Internal Update Budget workbooks.

Effect: The Department may not meet level of effort or earmarking requirements without proper reviews.

Questioned Costs: None

Context: For one grant that closed during the audit period, the Department was unable to provide documentation of tracking and monitoring requirements using monthly Internal Update Budget workbooks as required by the Department's procedures.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department review and update policies and procedures to ensure proper documentation is maintained to support amounts as well as the review of level of effort and earmarking requirements.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 128.

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Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 013. Period of Performance

Federal Agency: Department of Health and Human Services
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing: 93.959
Federal Grant ID Number: B08TI085832 and B08TI083475
Pass-Through Entity: Not applicable
Award Period: October 1, 2020, through September 30, 2024
Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.403(h) requires costs be incurred during the approved budget period.

Condition: Expenditures were incurred and charged outside of the period of performance.

Cause: Department controls failed to prevent charging the grant for costs incurred outside the applicable period of performance.

Effect: Costs charged outside the period of performance may not be allowable.

Questioned Costs: \$1,090

Context: One of five transactions selected for testing from costs recorded during the first period of the grant was for a cost incurred prior to the applicable period of performance. One of eight transactions selected for testing costs for which the obligation had not been paid as of the end of performance had costs incurred after the ending period of performance. One of nine transactions selected for testing journal entries that occurred during the fiscal year incurred charges after the period of performance end date.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department review and update its internal controls to ensure that all expenditures charged to Federal awards are incurred within the grant's period of performance.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 128.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 014. Reporting

Federal Agency: Department of Health and Human Services
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing: 93.959
Federal Grant ID Number: B08TI083475
Pass-Through Entity: Not applicable
Award Period: October 1, 2020, through September 30, 2022
Type of Finding: Significant deficiency in internal control over compliance

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: We tested the sole SF-425 report submitted during fiscal year 2023 and noted the Department did not document a supervisory review and approval.

Cause: The Department does not have a policy requiring a reviewer separate from the preparer.

Effect: Without a supervisory review, there is an increased risk of inaccurate reporting.

Questioned Costs: None

Context: The report was not reviewed by an employee other than the report preparer prior to submission.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department strengthen policies and procedures to require a report reviewer other than the preparer.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 129.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 015. Reporting

Federal Agency: Department of Health and Human Services
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing: 93.959
Federal Grant ID Number: Various
Pass-Through Entity: Not applicable
Award Period: Various
Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 170 Appendix A requires that recipients of grants or cooperative agreements report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).

Condition: We identified noncompliance with FFATA reporting requirements.

Cause: Due to staffing turnover, the FSRS could not be accessed to provide the FFATA reports that were submitted during fiscal year 2023.

Effect: We were unable to determine compliance with FFATA reporting requirements.

Questioned Costs: None

Context: The Department could not provide documentation that it had submitted FFATA reports although it had subawards of \$30,000 or more.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department take steps to assure access to FFATA submissions and retention of supporting documentation to demonstrate compliance with reporting requirements.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 129.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 016. Subrecipient Monitoring

Federal Agency: Department of Health and Human Services
 Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse
 Assistance Listing: 93.959
 Federal Grant ID Number: Various
 Pass-Through Entity: Not applicable
 Award Period: October 1, 2020, through September 30, 2025
 Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 45 CFR § 75.352 requires that all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes all of the information required by 45 CFR § 75.352(a)(1)(i-xiii) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward.

2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Department was not in compliance with several subrecipient monitoring requirements.

Cause: The Department's internal controls failed to ensure adequate communication to the subrecipients through the annual subaward process as required by federal regulations. Additionally, the Department's internal controls failed to include a review and approval process to ensure proper subrecipient monitoring occurred. The Department's subrecipient monitoring policy states that miscellaneous subrecipients receiving \$50,000 or greater are randomly selected for an annual review. However, after inquiry with the Department, no miscellaneous subrecipients had an annual review in FY2023.

Effect: The Department is not in compliance with federal subrecipient monitoring requirements.

Questioned Costs: None

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF DRUG AND OTHER DRUG ABUSE SERVICES
(J20) (CONTINUED)

2023 – 016. Subrecipient Monitoring (Continued)

Context: The following discrepancies were encountered during testing of eight subrecipients selected for testing:

- All forty-four subawards provided by the Department did not contain all of the information required by 45 CFR § 75.352(a).
- For seven of the eight subrecipients tested, the Department did not have adequate documentation showing a proper review and approval of subrecipient monitoring reports.
- One of the eight subrecipients selected for testing was not monitored as required by the Department's policy.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department update its subrecipient agreements to incorporate all required information to ensure adequate communication to subrecipients and to ensure compliance with federal requirements. Additionally, the Department should update and implement policies to ensure all subrecipients are being appropriately monitored and subrecipient monitoring reports are properly reviewed and approved. We recommend that the Department follow its policies and procedures to ensure that miscellaneous subrecipients receiving \$50,000 or greater have an annual review.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 130.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF ADMINISTRATION (D50)

2023 – 017. Reporting

Federal Agency: Department of Treasury

Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing: 21.027

Federal Grant ID Number: None Provided

Pass-Through Entity: Not applicable

Award Period: March 3, 2021, through December 31, 2024

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Condition: The Department's review of key line-item amounts on quarterly Project and Expenditure Reports did not ensure the accuracy of reported amounts.

Cause: The Department did not ensure State agencies utilized the same procedures when calculating and reporting key line-item amounts.

Effect: Treasury will not be able to accurately track key line item amounts.

Questioned Costs: None

Context: For the following quarterly reports, we noted:

July – September 2022:

- Current period expenditure amount was understated by \$750.97 thousand.
- Cumulative expenditure amount was understated by \$215.19 thousand.

April – June 2023:

- Current period expenditure amount was understated by \$3.16 million.
- Cumulative expenditure amount was understated by \$3.18 million.

Prior Year Single Audit Report Finding Number: Not applicable

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF ADMINISTRATION (D50) (CONTINUED)

2023 – 017. Reporting (Continued)

Recommendation: We recommend the Department strengthen procedures to ensure review responsibilities include requiring all State agencies to report expenditures posted to the accounting system as of the tenth day of the month following the period covered by each quarterly report.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 131.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)

2023 – 018. Eligibility

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster and Children's Health Insurance Program

Assistance Listing: 93.775, 93.777, 93.778, and 93.767

Federal Grant ID Number: 05-2105-SC-5001, 05-1005-SC-5MAP, and 05-2305-SC-5021

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

42 CFR § 435.916(a)(1) requires the Department renew MAGI-based determinations of eligibility once every twelve months and no more frequently than once every twelve months.

42 CFR § 435.916(b) requires the Department renew non-MAGI-based determinations of eligibility at least once every twelve months..

Condition: The Department's monitoring process and eligibility systems do not ensure recipients' eligibility determinations are renewed annually as required by 42 CFR § 435.916(a)(1) and 42 CFR § 435.916(b).

Cause: The Department did not comply with the annual review requirement due to a backlog in eligibility determination processing.

Effect: Without an annual review, the Department could provide Medicaid and CHIP benefits to ineligible recipients because all recipients are not being recertified as required by 42 CFR § 435.916(a)(1) and 42 CFR § 435.916(b).

Questioned Costs: None

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 018. Eligibility (Continued)

Context: The Department did not complete annual reviews during the Public Health Emergency (PHE) (beginning January 27, 2020) based on guidance from Centers for Medicare & Medicaid Services (CMS).

However, we determined that eight Medicaid and seven CHIP recipients did not have an annual renewal completed during the twelve months prior to the PHE being instituted.

Prior Year Single Audit Report Finding Number: 2022-004

Recommendation: We recommend the Department ensure staffing is adequate to confirm only eligible recipients receive benefits by completing periodic eligibility determination renewals.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 132.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 019. Eligibility

Federal Agency: Department of Health and Human Services

Federal Program Title: Children's Health Insurance Program

Assistance Listing: 93.767

Federal Grant ID Number: 05-2305-SC-5021

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

42 CFR § 435.926(b)(1) requires enrolled recipients under age nineteen or under a younger age specified by the Department in its State plan are eligible for CHIP benefits. Section 2.1(d) of the State plan sets the eligibility age for CHIP benefits at under age 19.

Condition: The Department's monitoring process and eligibility systems did not ensure recipients nineteen or older who are deemed ineligible no longer receive CHIP benefits.

Cause: The Department did not complete the close out process to remove the recipients from the list of eligible beneficiaries.

Effect: The Department could be providing CHIP benefits to ineligible recipients.

Questioned Costs: \$6,396

Context: The Department provided a closure notice to one recipient detailing that the recipient will no longer be eligible for CHIP benefits. The recipient continued to receive benefits due to the Department not completing the close out process.

Prior Year Single Audit Report Finding Number: Not applicable

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 019. Eligibility (Continued)

Recommendation: We recommend the Department ensure staffing is adequate to ensure that only eligible recipients receive benefits by completion of the eligibility determination close out processes.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 133.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 020. Special Test and Provisions – Medical Loss Ratio

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster and Children's Health Insurance Program

Assistance Listing No.: 93.775, 93.777, 93.778, and 93.767

Federal Grant ID Number: 05-2105-SC-5001, 05-1005-SC-5MAP, and 05-2305-SC-5021

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

42 CFR § 438.8(k)(1) requires the Department, through its contracts, must require each Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), or Prepaid Ambulatory Health Plan (PAHP) to submit a report to the Department that includes the information required by 42 CFR § 438.8(k)(1)(i) through 42 CFR § 438.8(k)(1)(xiii) each year.

Condition: The Department's review of reporting templates did not ensure the thirteen required elements were included in reports submitted by MCOs.

Cause: The Department stated that it would not be cost effective for the MCOs to include a comparison between audited financial information and other financial information in reports submitted to the Department as required by 42 CFR § 438.8 (k)(1)(xi).

Effect: MCOs could potentially misstate financial information reported to the Department.

Questioned Costs: None

Context: We noted that a comparison of other financial information and audited basic financial statements was not included in all five MCO reports tested.

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 020. Special Test and Provisions – Medical Loss Ratio (Continued)

Prior Year Single Audit Report Finding Number: Not applicable

Recommendation: We recommend the Department strengthen report review procedures to ensure the MCO's provide a comparison between other financial information and audited basic financial statements.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 133.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 021. Special Tests and Provisions – Medicaid Recovery Audit Contractors

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

Assistance Listings: 93.775, 93.777, and 93.778

Federal Grant ID Number: 05-2105-SC-5001 and 05-1005-SC-5MAP

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

42 CFR § 455.502(c) requires that the Department complies with reporting requirements describing the effectiveness of the Medicaid Recovery Audit Contractor (RAC) programs as specified by Centers for Medicare & Medicaid Services (CMS).

Condition: The Department's review of quarterly CMS-64 reports did not ensure the federal share of overpayments recovered by the Medicaid RAC were included on each report.

Cause: Due to a coding error in the accounting system the Department was not aware of overpayments recovered by the Medicaid RAC that needed to be reported on each CMS-64 report.

Effect: CMS is unable to monitor and evaluate the performance of the State's Medicaid RAC program.

Questioned Costs: None

Context: The Department's RAC program recoveries are not being reported to CMS.

Prior Year Single Audit Report Finding Number: Not applicable

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)
(CONTINUED)

2023 – 021. Special Tests and Provisions – Medicaid Recovery Audit Contractors
(Continued)

Recommendation: We recommend the Department strengthen procedures by correcting the coding error in the accounting system to ensure that the federal share of overpayments recovered by the Medicaid RAC are reported on the quarterly CMS-64 report submitted by the Department.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 134.

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Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040)

2023 – 022. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program Title: Public Health Emergency Preparedness

Assistance Listing: 93.069

Federal Grant ID Number: NU90TP922053

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through June 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR § 200.403 requires expenditures be necessary and reasonable for the performance of the Federal award and be allocable.

Condition: Costs were improperly charged to the federal award.

Cause: The Department failed to ensure that all costs charged to the grant were allowable.

Effect: An amount of \$295 was improperly allocated and recorded to the grant program.

Questioned Costs: \$295

Context: One of sixty non-payroll disbursements included two purchases that were incorrectly charged to the grant due to an allocation error.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen its current policies and procedures to ensure that all charges to the grant are allowable.

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

**2023 – 022. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)**

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 135.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 023. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program Titles: Public Health Emergency Preparedness, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response, and HIV Prevention Activities Health Department Based

Assistance Listings: 93.069, 93.354, and 93.940

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through June 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: An individual with programmatic knowledge did not review and approve certain costs as allowable to the grant.

Cause: The Department did not have adequate internal controls in place to ensure that costs were properly reviewed and approved for allowability before being charged to the grant.

Effect: Without adequate controls in place, unallowable expenditures may be charged to the grant.

Questioned Costs: Unknown

Context: Two of sixty transactions tested for Public Health Emergency Preparedness, two of sixty transactions tested for Public Health Emergency Response, and two of sixty transactions tested for HIV Prevention Activities Health Department Based, had invoiced expenditures that were not approved by programmatic staff prior to payment.

Prior Year Single Audit Finding Number: Not applicable

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

**2023 – 023. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)**

Recommendation: We recommend that the Department strengthen controls to ensure that documentation is maintained to support that costs charged to the grant were reviewed and approved for allowability.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 135.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 024. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program Titles: Public Health Emergency Preparedness, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response, and HIV Prevention Activities Health Department Based

Assistance Listings: 93.069, 93.354, and 93.940

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through June 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Department failed to provide adequate support for the required quarterly reconciliations of the labor system to the payment system.

Cause: Documentation of the reconciliations was not retained by program staff.

Effect: One grant was charged for labor not associated with the grant program.

Questioned Costs: \$115,479

Context: The Department requires a quarterly reconciliation of the labor tracking system to the payment system to ensure that grants are billed for time and effort appropriately. The Department was not able to produce adequate support for the completion of this quarterly reconciliation for the three grants.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen its procedures to ensure performance of the quarterly labor reconciliation process.

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

**2023 – 024. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)**

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 136.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 025. Equipment and Real Property Management

Federal Agency: Department of Health and Human Services

Federal Program Title: Public Health Emergency Preparedness

Assistance Listing No: 93.069

Federal Grant ID Number: NU90TP922053

Pass-Through Entity: Not applicable

Award Period: July 1, 2022, through June 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR 200.313(e) states when original or replacement equipment acquired under a Federal award is no longer needed for the original project or program, the non-Federal entity must request disposition instructions from the Federal awarding agency.

Condition: Federal regulations require that recipients request disposition instructions from the Federal awarding agency prior to disposal.

Cause: The Department was not in compliance with federal regulations and applicable property and equipment requirements.

Effect: The Department failed to prevent the retirement of an asset without guidance from the Federal awarding agency.

Questioned Costs: Unknown

Context: For the only asset disposal tested, the Department failed to comply with the requirements for proper disposal.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen its processes to ensure assets are disposed of in compliance with federal guidelines.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 136.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 026. Equipment and Real Property Management

Federal Agency: Department of Health and Human Services

Federal Program Title: Public Health Emergency Preparedness and Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response

Assistance Listing: 93.069 and 93.354

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR § 200.313(d)(1) requires property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

Condition: The Department was not in compliance with several equipment and real property requirements.

Cause: The Department's processes failed to prevent the issues identified.

Effect: The Department was not in compliance with federal regulations and applicable property and equipment requirements.

Questioned Costs: None

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 026. Equipment and Real Property Management (Continued)

Context: The following discrepancies were encountered during the testing of equipment:

- Nine of sixteen tested equipment purchases were not tracked according to Department procedures.
- Three of ten purchased equipment tested were not included on the Department's annual physical inventory of property.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend the Department strengthen procedures to ensure that accurate property records are maintained.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 137.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 027. Procurement and Suspension and Debarment

Federal Agency: Department of Health and Human Services
Federal Program Title: HIV Prevention Activities Health Department Based
Assistance Listing: 93.940
Federal Grant ID Number: NU62PS92641
Pass-Through Entity: Not applicable
Award Period: July 1, 2022, through June 30, 2023
Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 180.300 requires that when a non-federal entity enters into a covered transaction (contracts for goods and services that are expected to equal or exceed \$25,000, as well as all subawards to subrecipients, irrespective of award amount) with an entity at a lower tier, the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded from participating in the transaction. The regulation lists several permitted methods for verification, including the collection of a certification from subrecipients.

Condition: Compliance with suspension and debarment regulations could not be confirmed for one vendor contract.

Cause: The Department could not locate the vendor's signed contract agreement containing the suspension and debarment certification clause.

Effect: The Department's compliance with federal suspension and debarment requirements was not supported by appropriate documentation.

Questioned Costs: None

Context: The Department verifies suspension and debarment through a certification clause embedded in the vendor contract. For one of eight vendors tested, the Department was unable to locate a signed vendor contract agreement with the required clause.

Prior Year Single Audit Report Finding Number: Not applicable

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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 027. Procurement and Suspension and Debarment (Continued)

Recommendation: We recommend the Department consistently adhere to its procedures including maintaining the signed contract agreement containing the suspension and debarment terms and conditions for all applicable vendors.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 137.

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Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 028. Reporting

Federal Agency: Department of Health and Human Services

Federal Program Titles: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response and HIV Prevention Activities Health Department Based

Assistance Listings: 93.354 and 93.940

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 170 Appendix A requires that recipients of grants or cooperative agreements report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).

Condition: We identified noncompliance with FFATA reporting requirements.

Cause: Due to staffing turnover, the FSRS could not be accessed to provide the FFATA reports that were submitted during fiscal year 2023.

Effect: We were unable to determine compliance with FFATA reporting requirements.

Questioned Costs: None

Context: The Department could not provide documentation that they had submitted FFATA reports for subawards of \$30,000 or more.

Prior Year Single Audit Finding Number: Not applicable.

Recommendation: We recommend that the Department take steps to ensure access to FFATA submissions and retention of supporting documentation to demonstrate compliance with reporting requirements.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 138.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 029. Reporting

Federal Agency: Department of Health and Human Services
Federal Program Titles: Public Health Emergency Preparedness and HIV Prevention Activities
Health Department Based
Assistance Listings: 93.069 and 93.940
Federal Grant ID Number: Various
Pass-Through Entity: Not applicable
Award Period: Various
Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 45 CFR § 75.303 requires effective internal controls be established and maintained to provide reasonable assurance that the federal award is being managed in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: Discrepancies existed between the federal financial reports and the accounting system.

Cause: The Department misclassified unliquidated obligations as expenditures.

Effect: The accuracy of the reported federal share of expenditures could not be fully validated.

Questioned Costs: None

Context: For the two annual reports submitted for Public Health Preparedness and HIV Prevention Activities Health Department Based, the Department reported expenditures incurred after the reporting period end date.

Prior Year Single Audit Finding Number: Not applicable.

Recommendation: We recommend that the Department review its procedures to ensure that federal reports are submitted in accordance with the reporting requirements.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 138.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
(J040) (CONTINUED)

2023 – 030. Period of Performance

Federal Agency: Department of Health and Human Services
Federal Program Titles: Public Health Emergency Response: Cooperative Agreement for
Emergency Response: Public Health Crisis Response
Assistance Listings: 93.354
Federal Grant ID Number: NU90TP922116
Pass-Through Entity: Not applicable
Award Period: Various
Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.403(h) requires costs to be incurred during the approved budget period.

Condition: Expenditures were charged to the program after the end of the period of performance.

Cause: The Department's internal controls failed to prevent expenditures from being charged to the grant after close of the period of performance.

Effect: Costs charged outside of the period of performance may not be allowable.

Questioned Costs: None

Context: During our testing of the final report for Public Health Emergency Response, we noted expenditures were recorded in the accounting system after grant closure.

Prior Year Single Audit Finding Number: Not applicable

Recommendation: We recommend that the Department review its internal controls to ensure all expenditures charged to a federal award are incurred within the grant's period of performance.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 139.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)

2023 – 031. Eligibility/Activities Allowed or Unallowable and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program Title: Foster Care Title IV-E

Assistance Listing: 93.658

Federal Grant ID Numbers: 2101SCFOST, 2201SCFOST, and 2303SCFOST

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 45 CFR § 75.303 requires effective internal controls be established and maintained in order to provide reasonable assurance that the federal award is being managed in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

42 USC § 672 describes the general eligibility requirements for foster care maintenance payments.

42 USC § 671(a)(20) outlines requirements for criminal background checks of foster care providers, including those for child care institutions.

45 CFR § 75.361 states record retention requirements of the non-federal entity pertinent to the federal award.

Condition: Eligibility and allowable costs/cost principles related discrepancies were encountered for some payments.

Cause: Department controls failed to ensure eligibility requirements were being met by retaining records for the required amount of time, and that all costs charged to the grant were allowable.

Effect: The Department did not comply with eligibility and allowable costs/cost principles requirements.

Questioned Costs: \$7,560

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SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

2023 – 031. Eligibility/Activities Allowed or Unallowable and Allowable Costs/Cost Principles (Continued)

Context: Sixty payments were selected for testing eligibility compliance. The following discrepancies were identified: (1) For ten payments tested, the related case files lacked some or all of the documents needed to verify that all the required criminal background checks had been completed prior to the dates covered by the payment. These include Federal Bureau of Investigation fingerprint background checks, South Carolina Law Enforcement Division checks, and the South Carolina Central Registry of Child Abuse and Neglect checks. (2) For five payments tested, adoption subsidies were being improperly charged to the federal award.

Prior year Single Audit Report Finding Number: Not applicable

Recommendation: We recommend that the Department strengthen its current policies and procedures to ensure compliance with eligibility and allowable costs/cost principles requirements. In addition, we recommend that the Department implement procedures to ensure all required foster home records are properly retained.

Views of Responsible Officials and Corrective Actions Plan: Management agrees with the finding. See Corrective Action Plan at page 140.

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 Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

2023 – 032. Activities Allowed or Unallowable and Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program Titles: Foster Care Title IV-E and Temporary Assistance for Needy Families

Assistance Listings: 93.658 and 93.558

Federal Grant ID Numbers: Various

Pass-Through Entity: Not applicable

Award Period: October 1, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 45 CFR § 75.403 outlines factors affecting allowability of costs, including adequate documentation.

45 CFR § 75.405(d) requires costs that benefit two or more projects or activities to be allocated among projects based on the proportional benefit or, if that cannot be determined feasibly, allocated on another reasonable, documented basis.

Condition: Costs charged to the program were not adequately supported.

Cause: Documentation and system issues caused the discrepancies noted.

Effect: The potential for overcharging the grant exists when costs charged to federal awards are not adequately supported, including documentation of the proportional benefit to the grant award.

Questioned Costs: Unknown

Context: For eight of sixty Foster Care and three of sixty TANF non-payroll transactions tested, the costs included allowable charges that benefited multiple programs and activities but were not properly allocated to match proportional benefit to each allowable funding source.

For the Foster Care program, this is a repeat finding from the fiscal year 2022 Single Audit. The Department stated on its Summary Schedule of Prior Year Audit Findings that this issue was “Fully Corrected with Previously Reported Corrective Action Implemented”. Due to this issue repeating for fiscal year 2023, not all issues have been fully corrected.

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Schedule of Findings and Questioned Costs
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SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

**2023 – 032. Activities Allowed or Unallowable and Allowable Costs/Cost Principles
(Continued)**

Prior year Single Audit Report Finding Number: 2020-032 for Foster Care (Assistance Listing Number 93.658) only.

Recommendation: We recommend that the Department review and update its procedures to ensure all costs charged to the grant are allowable and properly allocated to applicable grants and funding sources based on benefit.

Views of Responsible Officials and Corrective Actions Plan: Management agrees with the finding. See Corrective Action Plan at page 141.

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SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

2023 – 033. Reporting

Federal Agency: Department of Health and Human Services

Federal Program Title: Temporary Assistance for Needy Families

Assistance Listing: 93.558

Federal Grant ID Numbers: 2201SCTANF and 2301SCTANF

Pass-Through Entity: Not applicable

Award Period: October 01, 2021, through September 30, 2024

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 170 Appendix A requires that recipients of grants or cooperative agreements report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).

Condition: We identified noncompliance with FFATA reporting requirements.

Cause: The Department has two unique entity identifier (UEI) numbers. The FSRS wouldn't allow the Department to submit a FFATA as it was unable to determine the appropriate UEI to assign to the report.

Effect: The Department was not in compliance with FFATA reporting requirements.

Questioned Costs: None

Context: The Department did not submit FFATA reports, although it had subawards of \$30,000 or more.

Prior Year Single Audit Report Finding Number: Not applicable

Recommendation: We recommend that the Department contact its federal awarding agency (Department of Health and Human Services) to resolve the issue of having two UEIs and confirm which UEI should be utilized to submit FFATA reports.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 142.

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SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

2023 – 034. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Federal Agencies: Department of Agriculture and Department of Health and Human Services

Federal Program Titles: SNAP Cluster and Temporary Assistance for Needy Families

Assistance Listings: 10.551, 10.561, and 93.558

Federal Grant ID Numbers: 5SC400407 and 2201SCTANF

Pass-Through Entity: Not applicable

Award Period: October 01, 2021, through September 30, 2023

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Condition: Personnel expenditures for two employees were charged to the federal award without documented approval as required by the Department's internal control procedure.

Cause: The Department failed to retain salary and approval documentation supporting the two employee's personnel charges to the grant program.

Effect: The Department could incorrectly charge the federal award for personnel costs.

Questioned Costs: None

Context: There were 60 employees tested that were only paid out of TANF funds and 60 employees tested that were paid out of TANF and SNAP funds. The following discrepancies were identified: 1) One payroll transaction that was only paid out of TANF funds was missing an approval by an appointed manager on their State Personnel Action Form that documents their salary and the percentage of their salary covered by the grant program. 2) One payroll transaction that was paid out of SNAP and TANF funds did not have an updated State Personnel Action Form applicable to the pay the employee received in the selected period. Therefore, we were not able to confirm that the employee's pay during the selected period was allowable, as it was not supported by adequate documentation.

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

**2023 – 034. Activities Allowed or Unallowed and Allowable Costs/Cost Principles
(Continued)**

Prior Year Single Audit Report Finding Number: Not applicable

Recommendation: We recommend the Department consistently adhere to its internal controls including maintaining the approved State Personnel Action Form to support the personnel charges and allocations to applicable funding sources.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 142.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

2023 – 035. Reporting

Federal Agency: Department of Health and Human Services

Federal Program Title: Temporary Assistance for Needy Families

Assistance Listing: 93.558

Federal Grant ID Numbers: 2201SCTANF and 2301SCTANF

Pass-Through Entity: Not applicable

Award Period: October 01, 2021, through September 30, 2024

Type of Finding: Significant deficiency in internal control over compliance, other matters

Criteria: 45 CFR § 265.7(a) requires that each state's quarterly reports, including the TANF Data Report, be complete and accurate.

2 CFR § 200.303 requires that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Condition: Discrepancies existed between the ACF-199 (TANF Data Report) and the Department's records. Documentation was not retained to determine that the report had been reviewed prior to submission as required by the Department's policies and procedures.

Cause: The incorrect source data was utilized when completing the referenced data element on the performance report.

Effect: Some of the data fields reported on the ACF-199 report are inconsistent with the supporting case records.

Questioned Costs: None

Context: Key data elements for twenty-five families were tested from one quarterly ACF-199 report. Two discrepancies were noted for one data element related to recording the number of months countable towards the federal time limit for assistance.

Prior year Single Audit Report Finding Number: Not applicable

STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

2023 – 035. Reporting (Continued)

Recommendation: We recommend that the Department strengthen its processes to ensure that federal reports are free from error prior to submission. We also recommend that the Department update and review processes to ensure proper documentation of supervisory review is maintained.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. See Corrective Action Plan at page 143.

Summary Schedule of Prior Audit Findings

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

Finding Number	Agency Code¹	State Agency Corrective Action Status	Assistance Listing Number	Page Number	New Finding Number
2020-007	D50	Partially Resolved	N/A - SWCAP	88	
2020-030	L04	Fully Resolved with Previously Reported Corrected Action Implemented	93.658	89	
2020-032	L04	Fully Resolved with Previously Reported Corrected Action Implemented	93.658	90	2023-032
2021-003	E20	Fully Resolved with Previously Reported Corrected Action Implemented	16.575	91	
2021-008	J02	Fully Resolved with Significantly Differing Corrective Action Implemented	Medicaid Cluster ²	92	
2021-017	E24	Fully Resolved with Previously Reported Corrected Action Implemented	97.039	93	
2022-001	E12	Fully Resolved with Previously Reported Corrected Action Implemented	N/A - ACFR	94	
2022-002	E12	Fully Resolved with Significantly Differing Corrective Action Implemented	N/A - ACFR	95	
2022-003	J02	Fully Resolved with Previously Reported Corrected Action Implemented	N/A - ACFR	96	
2022-004	J02	Partially Resolved	93.767, Medicaid Cluster ²	97	2023-018
2022-005	J02	Partially Resolved	93.767, Medicaid Cluster ²	98	
2022-006	E24	Fully Resolved with Previously Reported Corrected Action Implemented	97.036	100	2023-006
2022-007	E24	Fully Resolved with Previously Reported Corrected Action Implemented	12.401	101	
2022-008	P32	Fully Resolved with Previously Reported Corrected Action Implemented	14.228	102	
2022-009	D30	Fully Resolved with Previously Reported Corrected Action Implemented	14.228	103	
2022-010	D30	Unresolved	14.228	104	
2022-011	J04	Fully Resolved with Previously Reported Corrected Action Implemented	93.268	106	
2022-012	L04	Fully Resolved with Previously Reported Corrected Action Implemented	10.558, 93.659	107	
2022-013	L04	Fully Resolved with Previously Reported Corrected Action Implemented	10.558	108	
2022-014	L04	Fully Resolved with Previously Reported Corrected Action Implemented	10.558	109	
2022-015	L04	Fully Resolved with Previously Reported Corrected Action Implemented	10.558	110	
2022-016	L04	Fully Resolved with Previously Reported Corrected Action Implemented	93.659	111	
2022-017	L04	Fully Resolved with Previously Reported Corrected Action Implemented	93.575, 93.596	112	
2022-018	L04	Fully Resolved with Previously Reported Corrected Action Implemented	93.575, 93.596, 93.659	113	

¹State agency names can be found at Appendix A.

²See Schedule of Expenditures of Federal Awards (SEFA) for all Assistance Listing Numbers included in the identified cluster programs.

State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2020-07
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Administration
Assistance Listing Number	N/A - SWCAP
Federal Program Name	N/A - SWCAP
Compliance Requirement	N/A - SWCAP

Type of Finding Compliance & Control

Condition

The Executive Budget Office (Office) was unable to provide the 2018 SWCAP and supporting documentation.

Current Status

Partially Resolved - Comment Below

Comment

The State contracted with Maximus, Incorporated, to prepare the State's 2018 and 2019 SWCAPs. Section I "Allocated Costs" for these SWCAPs was completed earlier this year and submitted to the federal Cost Allocation Services division for review. A draft version of Section II "Billed Services" for the 2018 and 2019 reports have been reviewed by our office. The 2018 and 2019 SWCAPs are expected to be finalized by the end of this calendar year.





HENRY McMASTER, GOVERNOR
MICHAEL LEACH, STATE DIRECTOR



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2020-030
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Social Services
Assistance Listing Number	93.658
Federal Program Name	Foster Care Title IV-E
Compliance Requirement	N. Special Tests and Provisions

Type of Finding	Compliance & Control
------------------------	----------------------

Condition

We were unable to confirm the inclusion of written requirements for the periodic review of maintenance payment rates in the Department's approved plan.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



HENRY McMASTER, GOVERNOR
MICHAEL LEACH, STATE DIRECTOR



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2020-032
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Social Services
Assistance Listing Number	93.658
Federal Program Name	Foster Care Title IV-E
Compliance Requirement	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
Type of Finding	Compliance & Control

Condition

Discrepancies related to allowable activities/costs were encountered for some program payments.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2021-003
Federal Agency	Department of Justice
State Agency	South Carolina Attorney General's Office
Assistance Listing Number	16.575
Federal Program Name	Crime Victim Assistance
Compliance Requirement	M. Subrecipient Monitoring

Type of Finding	Compliance & Control
------------------------	----------------------

Condition

The Office was not in compliance with several subrecipient monitoring requirements.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented

State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number 2021-008
Federal Agency Department of Health and Human Services
State Agency South Carolina Department of Health and Human Services
Assistance Listing Number 93.775, 93.777, 93.778
Federal Program Name Medicaid Cluster

Compliance Requirement N. Special Tests and Provisions

Type of Finding Compliance & Control

Condition

The Department could not provide support that it complied with the implementation of the required six NCCI methodologies and the NCCI program requirements in accordance with the NCCI Medicaid Policy Manual and the NCCI Medicaid Technical Guidance Manual.

Current Status

Fully Corrected with Significantly Differing Corrective Action Implemented - Comment Below

Comment

The agency has implemented a quarterly file review and validation process with HMS, the vendor that completes and performs the NCCI edit review process. The vendor sends files reflective of the required changes along with records supporting the implementation or required changes as directed per CMS edit updates.

The State of South Carolina
Military Department



1 NATIONAL GUARD ROAD
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State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2021-017
Federal Agency	Department of Homeland Security
State Agency	South Carolina Office of the Adjutant General
Assistance Listing Number	97.039
Federal Program Name	Hazard Mitigation Grant Program
Compliance Requirement	L. Reporting

Type of Finding	Compliance & Control
------------------------	----------------------

Condition
FFATA reporting and timing discrepancies were identified.

Current Status
Fully Corrected with Previously Reported Corrective Action Implemented



BRIAN J. GAINES
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Office of Comptroller General

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State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-001
Federal Agency	N/A-ACFR
State Agency	South Carolina Comptroller General's Office
Assistance Listing Number	N/A-ACFR
Federal Program Name	N/A-ACFR
Compliance Requirement	ACFR
Type of Finding	N/A-ACFR

Condition

Internal controls over financial reporting were inadequate to prevent or detect material misstatements during the preparation of the State's Annual Comprehensive Financial Report (ACFR) and in the supporting accounting records, requiring the Comptroller General's Office (CGO) to post audit adjustments to the State's ACFR and restate previously reported balances.

The CGO is responsible for compilation of the ACFR from reporting packages and audited financial statements submitted from State agencies. There were several misstatements to current year and prior year balances which were not detected or corrected by the CGO supervisory staff during the review process and as a result, audit adjustments were recorded.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented

Comment

This was corrected in the 2023 fiscal year.



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State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-002 N/A
Federal Agency	ACFR
State Agency	South Carolina Comptroller General's Office
Assistance Listing Number	N/A ACFR N/A
Federal Program Name	ACFR
Compliance Requirement	N/A ACFR
Type of Finding	N/A ACFR

Condition

In connection with the State converting its legacy accounting system to the South Carolina Enterprise Information System (SCEIS), a series of related cash accounts in the new general ledger was not properly coded to the State's Annual Comprehensive Financial Report (ACFR) which is prepared annually. As a result, before the omission was discovered by the Comptroller General's Office (CGO) during the current year, material activity had been omitted from prior year ACFRs.

Current Status

Fully Corrected with Significantly Differing Corrective Action Implemented - Comment Below

Comment

The Comptroller General's Office (CGO) has implemented an updated cash and investments reconciliation process. This updated process requires each fund to be reviewed annually to ensure it is properly mapped in the state's accounting system, assigned to the appropriate state agency, and whether it should be included in the ACFR. It further provides a complete cash and investments reconciliation by agency and fund which is presently being prepared by the CGO without sign off of other relevant parties. This updated process was utilized for the FY2022 audit, the 12/31/22 AUP, and FY2023 audit and was found to be proper by the State Auditor's Office and CliftonLarsonAllen, the state's external auditor. While sufficient corrective actions have been taken the by the CGO, there remains a lack of agreement on the roles and responsibilities of the parties involved in the cash and investments reconciliation process, in particular which party should be responsible for the complete cash and investments reconciliation by agency and fund. The CGO feels state law clearly identifies the entity responsible for management of the state's cash. Adherence to existing state law is necessary to resolve the condition described above and needs to be corrected in order for the reporting of the state's cash and investment system to function properly.

State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-003
Federal Agency	N/A ACFR
State Agency	South Carolina Department of Health and Human Services
Assistance Listing Number	N/A ACFR
Federal Program Name	N/A ACFR
Compliance Requirement	N/A ACFR
Type of Finding	N/A ACFR

Condition

Internal controls over the financial close and reporting process related to grants receivable and deferred revenue reporting package were inadequate to ensure accurate submission of the reporting packages to the Comptroller General's Office (CGO). The Department of Health and Human Services' grant reporting package contained material misstatements that were subsequently corrected.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented

State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number 2022-004
Federal Agency Department of Health and Human Services
State Agency South Carolina Department of Health and Human Services

Assistance Listing Number 93.775, 93.777, 93.778, and 93.767
Federal Program Name Medicaid Cluster and Children's Health Insurance Program (CHIP)

Compliance Requirement E. Eligibility

Type of Finding Material weakness in internal control over compliance, material noncompliance

Condition

The Department did not consistently perform timely annual eligibility reviews for Medicaid and CHIP recipients in accordance with Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual.

Current Status

Partially Resolved

Comment

The state implemented its Public Health Emergency (PHE) Unwinding plan and resumed annual reviews per the requirements of the Consolidated Appropriations Act of 2022 in April 2023. Implementation included the following:

- Policy and procedures updates for unwinding from PHE requirements.
 - Includes adoption of 12 of the CMS flexibilities permitted via Social Security Act 1902(e)(14)(A) authority.
- System updates required for unwinding from PHE policies and procedures.
- Communications plan for sharing relevant information regarding unwinding activities from stakeholders such as beneficiaries, agency staff, call centers, providers, managed care plans and community organizations.
- Outreach strategies events (over 130 to date) to inform beneficiaries about the review process and encourage them to report changes in contact information. Current efforts include texting and outbound calling initiatives.
- Increased staffing capacity to handle increased volume of work (both applications and reviews), as well as agency contacts regarding reviews and address changes.
- Staff preparation for increased volume of appeals now that continuous enrollment period has ended.
- Implementation of online self-service tools, including the ability to: complete reviews online, upload documents electronically, check status of review, and check eligibility status.

- Enhanced ex parte capabilities for both MAGI and Non-MAGI reviews.
- Contract with a 3rd party vendor for staff augmentation to assist with outbound calling for undeliverable mail, as well as review processing tasks permitted by contracted staff. 58 staff members plus a leadership team have been hired and trained to date. Staffing through this vendor is anticipated to reach 200 by the end of September and 400 by the end of October.
- Contract with a 3rd party vendor for data broker services to allow for completion of more ex parte reviews. Contract was fully executed in Q2 2023. Development is in progress with availability of data anticipated in Q4 2023.
- Pursuit of additional electronic data through the South Carolina Department of Revenue to access additional electronic wage data not available through other electronic data sources.
- Refresher training for all eligibility staff on review processing and ongoing refresher training available through the unwinding period.
- Ongoing performance management of eligibility staff through quality reviews, workload management data, and direct staff management by supervisors and managers. Eligibility, Enrollment and Member Services (EEMS) conducts daily operations calls with Eligibility Managers, Supervisors, and other leadership team members to assess work completed, areas for improvement and make adjustments as needed.

SCDHHS continues to closely monitor work completed during the unwinding period, provide all required reporting to CMS and make adjustments to the implementation plan as required to ensure the work can be completed during the unwinding period.

Reference Number	2022-005
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Health and Human Services
Assistance Listing Number	93.775, 93.777, 93.778, and 93.767
Federal Program Name	Medicaid Cluster and Children's Health Insurance Program (CHIP)
Compliance Requirement	E. Eligibility

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

Eligibility files did not contain adequate documentation to support the Medicaid and CHIP recipient eligibility status.

Current Status

Partially Resolved

Comment

Monthly eligibility quality reviews continue to be conducted for all Eligibility Specialists responsible for making eligibility determinations. The table below shows quarterly error trends since January 2022. Error rates remain low and individual errors are addressed with the Eligibility Specialist who made the error for coaching purposes. Trends continue to be monitored and documentation requirements continue to be addressed in new worker training and refresher training for all staff.

Documentation requirements have also been included in discussion with supervisors at quarterly regional meetings. The Eligibility Quality Assurance Team completed 29954 quality reviews during the second quarter of Calendar Year 2023.

Documentation Errors

Error Description	Q1 CY2022	Q2 CY2022	Q3 CY2022	Q4 CY2022	Q1 CY2023	Q2 CY2023
	% Cases Reviewed	% Cases Reviewed	% Cases Reviewed	% Cases Reviewed	% Cases Reviewed	% Cases Reviewed
The application was not signed	0.03%	0.01%	0.02%	0.03%	0.00%	0.01%
The application could not be located in the case file	0.02%	0.03%	0.01%	0.01%	0.03%	0.06%
Level of care was not in the case file or in Phoenix	0.02%	0.01%	0.01%	0.00%	0.00%	0.00%
The case record was missing SSN or proof of application for SSN	0.25%	0.36%	0.26%	0.30%	0.30%	0.29%

The State of South Carolina
Military Department



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State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-006
Federal Agency	Department of Homeland Security
State Agency	South Carolina Office of the Adjutant General
Assistance Listing Number	97.036
Federal Program Name	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	L. Reporting

Type of Finding	Compliance & Control
------------------------	----------------------

Condition
FFATA reporting and timing discrepancies were identified.

Current Status
Fully Corrected with Previously Reported Corrective Action Implemented

The State of South Carolina
Military Department



1 NATIONAL GUARD ROAD
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State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-007
Federal Agency	Department of Defense
State Agency	South Carolina Office of the Adjutant General
Assistance Listing Number	12.401
Federal Program Name	National Guard Military Operations and Maintenance (O&M) Projects
Compliance Requirement	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles
Type of Finding	Significant deficiency in internal control

Condition

Personnel expenditures for three employees were charged to the federal award without documented approval as required by the Office's internal control procedure.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



Henry McMaster
Governor

SOUTH CAROLINA
DEPARTMENT OF COMMERCE

Harry M. Lightsey III
Secretary

State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-008
Federal Agency	Department of Housing and Urban Development
State Agency	South Carolina Department of Commerce
Assistance Listing Number	14.228
Federal Program Name	Community Development Block Grant
Compliance Requirement	L. Reporting
Type of Finding	Significant deficiency in internal control over compliance
Condition	Supervisory personnel did not review certain reports prior to submission.
Current Status	Fully Corrected with Previously Reported Corrective Action Implemented

18 August 2023

Reference Number 2022-009
Federal Agency Department of Housing and Urban Development
State Agency South Carolina Office of Resilience
Assistance Listing Number 14.228
Federal Program Name Community Development Block Grant
Compliance Requirement L. Reporting

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

We identified expenditure transactions were incorrectly classified I the general ledger.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented.

21 August 2023

Reference Number	2022-010
Federal Agency	Department of Housing and Urban Development
State Agency	South Carolina Office of Resilience
Assistance Listing Number	14.228
Federal Program Name	Community Development Block Grant
Compliance Requirement	L. Reporting
 Type of Finding	 Significant deficiency in internal control over compliance, other matters

Condition

We identified noncompliance with FFATA reporting requirements.

Current Status

Unresolved – Comment Below

Comment

Bottomline upfront: Control of final resolution is outside SCOR's authority. SCOR has made numerous, continued attempts to correct the Single Audit Findings regarding its FFATA's reporting deficiencies for both its 2018 CDBG-DR and CDBG-MIT grants. The main obstacle impeding compliance is the fact that SCOR does not control or have the sole ability to change the Unique Entity Identifier (UEI) number tied to its grants in FSRS.GOV. Both grants were awarded in the latter half of 2020, while SCOR was previously a temporary division under the Department of Administration. Since the grant is tied to the Department of Administration's UEI, any information reported in FSRS.GOV would incorrectly be tied to that organization. Reporting under their UEI would create misinformation in USASpending.Gov since information reported in FSRS.GOV is used to populate information on the public website. The Help Desk that supports FSRS.GOV, as well as its FAQs, state that the UEI number attached to each grant can only be edited by HUD, who awarded the grants.

Repeated requests on 1/11/2023, 2/6/2023, 3/1/2023, 4/26/2023, 6/12/2023, and 6/26/2023 about addressing the incorrect UEI number have been submitted to our HUD CPD representative through email, but minimal progress has been made. Our representative has expressed unfamiliarity with how to process this change. It would require HUD to edit the information in a different Federal database before that information is populated in FSRS.GOV. SCOR will continue to reach out to HUD until the number has been changed or they have proposed an alternative solution to this issue. In the meantime, SCOR has established policies to review and properly account for FFATA reporting with future federal grants.

Once the UEI problem in FSRS.Gov is fixed, SCOR will immediately input its required FFATA information. Outstanding Subaward data and any required Subrecipient Executive Compensation information would be swiftly entered into FSRS.GOV for its Mitigation Grant. No further action would be required for the 2018 Hurricane

Florence grant, since it did not have any reportable subawards. Both SCOR and the Department of Administration do not trigger the reporting requirements about its own Executive Compensation information for these grants.



**State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023**

Reference Number	2022-011
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Health and Environmental Control
Assistance Listing Number	93.268
Federal Program Name	Immunization Cooperative Agreements

Compliance Requirement N. Special Tests and Provisions

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

The Department did not consistently perform reviews of compliance visits of vaccine providers in accordance with its policy.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



HENRY McMASTER, GOVERNOR
MICHAEL LEACH, STATE DIRECTOR



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-012
Federal Agency	Department of Health and Human Services and Department of Agriculture
State Agency	South Carolina Department of Social Services
Assistance Listing Number	93.659 and 10.558
Federal Program Name	Adoption Assistance and Child and Adult Care Food Program
Compliance Requirement	C. Cash Management

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

Supporting documentation was not adequate to determine if federal reimbursements were properly reviewed and approved by a supervisor prior to requesting a drawdown as required by the Department's policies and procedures.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-013
Federal Agency	Department of Agriculture
State Agency	South Carolina Department of Social Services
Assistance Listing Number	10.558
Federal Program Name	Child and Adult Care Food Program
Compliance Requirement	M. Subrecipient Monitoring

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

The Department did not perform its subrecipient monitoring reviews in accordance with its policies and procedures and federal regulations.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented

Comment

Work is continuing on the compliance module which will provide a more preferable manner of monitoring controls than the manual tracking system.



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-014
Federal Agency	Department of Agriculture
State Agency	South Carolina Department of Social Services
Assistance Listing Number	10.558
Federal Program Name	Child and Adult Care Food Program
Compliance Requirement	E. Eligibility

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

Documentation was not adequate to verify that applicants were notified in writing of approval or disapproval by the Department within 30 days of receiving a completed application.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-015
Federal Agency	Department of Agriculture
State Agency	South Carolina Department of Social Services
Assistance Listing Number	10.558
Federal Program Name	Child and Adult Care Food Program
Compliance Requirement	Suspension and Debarment

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

Compliance with suspension and debarment regulations could not be confirmed for one subrecipient.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented

Comment

Work is continuing on enhancements to the online application system which will provide a more preferable manner of ensuring required executed agreements are maintained.



HENRY McMASTER, GOVERNOR
MICHAEL LEACH, STATE DIRECTOR



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-016
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Social Services
Assistance Listing Number	93.659
Federal Program Name	Adoption Assistance
Compliance Requirement	L. Reporting

Type of Finding Significant deficiency in internal control over compliance, other matters

Condition

Discrepancies existed between federal financial reports and the Department's supporting records.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented



HENRY McMASTER, GOVERNOR
MICHAEL LEACH, STATE DIRECTOR



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-017
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Social Services
Assistance Listing Number	93.575 and 93.596
Federal Program Name	Child Care and Development Fund (CCDF) Cluster
Compliance Requirement	H. Period of Performance
Type of Finding	Significant deficiency in internal control over compliance, other matters
Condition	Expenditures were incurred after the end of the grant's period of performance.
Current Status	Fully Corrected with Previously Reported Corrective Action Implemented



HENRY McMASTER, GOVERNOR
MICHAEL LEACH, STATE DIRECTOR



State of South Carolina
Summary Schedule of Prior Audit Findings
6/30/2023

Reference Number	2022-018
Federal Agency	Department of Health and Human Services
State Agency	South Carolina Department of Social Services
Assistance Listing Number	93.659, 93.575, and 93.596
Federal Program Name	Adoption Assistance and Child Care and Development Fund (CCDF) Cluster
Compliance Requirement	A. Activities Allowed of Unallowed B. Allowable Costs/Cost Principles
Type of Finding	Significant deficiency in internal control over compliance, other matters

Condition

Indirect cost allocations were not appropriately supported.

Current Status

Fully Corrected with Previously Reported Corrective Action Implemented

Appendix A

Index of State Agencies Included in Schedule 1

STATE OF SOUTH CAROLINA
Index of State Agencies Included in Schedule 1
For the Year Ended June 30, 2023

<u>Agency Code</u>	<u>Agency Name</u>
A85	Education Oversight Committee
B04	Judicial Department
D10	State Law Enforcement Division
D30	Office of Resilience
D50	Department of Administration
E16	Office of State Treasurer
E20	Office of the Attorney General
E21	Prosecution Coordination Commission
E23	Commission on Indigent Defense
E24	Office of Adjutant General
E26	Department of Veterans' Affairs
E28	Election Commission
E50	Revenue and Fiscal Affairs Office
F50	Public Employee Benefit Authority
H03	State Commission on Higher Education
H59	State Board for Technical and Comprehensive Education
H63	Department of Education
H64	Governor's School for the Arts and Humanities
H67	Educational Television Commission
H71	Wil Lou Gray Opportunity School
H73	Department of Vocational Rehabilitation
H75	School for the Deaf and the Blind
H79	Department of Archives and History
H87	State Library
H91	Arts Commission
H95	State Museum Commission
J02	Department of Health and Human Services
J04	Department of Health and Environmental Control
J12	Department of Mental Health
J16	Department of Disabilities and Special Needs
J20	Department of Alcohol and Other Drug Abuse Services
K05	Department of Public Safety
L04	Department of Social Services
L06	Department on Aging
L08	Department of Children's Advocacy
L12	Governor's School of Agriculture at John De La Howe
L24	Commission for the Blind
L36	Human Affairs Commission
N04	Department of Corrections
N08	Department of Probation, Parole and Pardon Services
N12	Department of Juvenile Justice

STATE OF SOUTH CAROLINA
Index of State Agencies Included in Schedule 1
For the Year Ended June 30, 2023

<u>Agency Code</u>	<u>Agency Name</u>
N20	Law Enforcement Training Council
P12	Forestry Commission
P16	Department of Agriculture
P24	Department of Natural Resources
P26	Sea Grant Consortium
P28	Department of Parks, Recreation and Tourism
P32	Department of Commerce
P40	South Carolina Conservation Bank
P45	Rural Infrastructure Authority
R06	Office of Regulatory Staff
R36	Department of Labor, Licensing and Regulation
R40	Department of Motor Vehicles
R44	Department of Revenue
U30	Division of Aeronautics

Note: Only State agencies that recorded federal expenditures during fiscal year 2023 are listed above.

Appendix B

State Agency Corrective Action Plans to Findings and Recommendations – Federal Award Programs Audit

HENRY MCMASTER, CHAIR
GOVERNOR
CURTIS M. LOFTIS, JR.
STATE TREASURER
BRIAN J. GAINES
COMPTROLLER GENERAL



BUDGET & FINANCE
DENISE M. CARRAWAY, CPA
DIRECTOR
(803) 737-0500
1201 MAIN STREET, SUITE 430
COLUMBIA, SC 29201

HARVEY S. PEELER, JR.
CHAIRMAN, SENATE FINANCE COMMITTEE
BRUCE W. BANNISTER
CHAIRMAN, HOUSE WAYS AND MEANS COMMITTEE
GRANT GILLESPIE
EXECUTIVE DIRECTOR

MEMORANDUM

TO: George L. Kennedy, III
FROM: Denise M. Carraway, Finance Director
SUBJECT: Management's Response to Audit Finding
DATE: January 12, 2024

The State Fiscal Accountability Authority respectfully submits the following corrective action plan for the year ended June 30, 2023.

Audit period: July 1, 2022 – June 30, 2023

FINDING—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2023-001

Material Weakness in Financial Reporting – Accuracy of Agency Reporting Package

Recommendation: We recommend that the State Fiscal Accountability Authority review their procedures over reporting package preparation and submission to ensure reporting packages are submitted in accordance with CGO directives and revised when necessary.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: We reviewed the reporting package preparation and submission process. We will request a later date due assignment for "this agency only" reporting package from the Office of the Comptroller General to allow sufficient timing to receive and include the biennial actuarial study when conducted.

Name(s) of the contact person(s) responsible for corrective action: Denise Carraway

Planned completion date for corrective action plan: February 29, 2024

Respectfully submitted,

Denise M. Carraway



STATE OF SOUTH CAROLINA

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

Corrective Action Plan
For the Year Ended June 30, 2023

The Department of Education respectfully submits the following corrective action plan for the year ending June 30, 2023, on behalf of the State of South Carolina. The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U.S. Department of Education

2023-002 Title I Grants to LEAs– Assistance Listing No. 84.010

Disposition of Audit Finding: The Department of Education concurs with the audit finding.

Corrective Action:

A checklist has been developed to provide verification that a district's maintenance of effort will be reviewed. The checklist will be provided to the team leader for review and approval and retained with the monitoring documentation. The malfunction in the grants management system (GEMS) has been corrected and will prepopulate the dates to ensure that the correct years are used.

Anticipated Completion Date: May 30, 2024

Greg King and Barret Leviner will be responsible for corrective action:

- Greg King at 803-734-0025
- Barret Leviner at 803-734-3477

U.S. Department of Education

2023-003 Title I Grants to LEAs– Assistance Listing No. 84.010

Disposition of Audit Finding: The Department of Education concurs with the audit finding.

Corrective Action:

The grant accountants are currently preparing and entering all the data for uploading and reporting. After completing this step, the Accounting/Fiscal Manager will be notified. Going forward, the grants accounting office will conduct primary reviews from the preparer, a secondary peer review, and a managerial review prior to the preparer uploading to the FFATA site.

Anticipated Completion Date: Effective immediately as new awards are received.

Sequoyah Burden and Melanie Cooper will be responsible for corrective action:

- Sequoyah Burden at 803-734-8488
- Melanie Cooper at 803-734-8135

U.S. Department of Education

2023-004 Title I Grants to LEAs, and Supporting Effective Instruction State Grants

Assistance Listing Nos. 84.010 and 84.367

Disposition of Audit Finding: The Department of Education concurs with the audit finding.

Corrective Action:

The Consolidated Oversight and Monitoring (COM) team lead will review all monitoring file folders monthly to verify file completion. The team lead will ensure each file is complete, including appropriate approvals, and resolve any issues at that time. The team lead will document the status of each file and note the completion date. These documents will be maintained on the office drive to ensure the data retention policy.

Anticipated Completion Date: May 30, 2024

Barret Leviner is responsible for corrective action:

- Barret Leviner at 803-734-3477

U.S. Department of Education

2023-005 Education Stabilization – Assistance Listing No. 84.425

Disposition of Audit Finding: The Department of Education concurs with the audit finding.

Corrective Action:

In May 2024, the USDE will reopen the 2023 Annual Reporting Portal for SEAs to make corrections. When this portal opens, the SCDE will make the noted correction and send a copy of the submitted correction to the Office of the State Auditor.

Anticipated Completion Date: June 30, 2024

Tonia Mallett Smith and Kristi Motley are responsible for corrective action:

- Tonia Mallet Smith (803) 543-7900
- Kristi Motley (803) 497-7722

The State of South Carolina
Military Department



Office of the Adjutant General

R. VAN MCCARTY
MAJOR GENERAL
THE ADJUTANT GENERAL

1 NATIONAL GUARD ROAD
COLUMBIA, S.C. 29201-4752

STATE OF SOUTH CAROLINA
Corrective Action Plan
For the Year Ended June 30, 2023

The South Carolina Adjutant General's Office respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The finding from the schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

Finding — FEDERAL AWARD PROGRAM AUDIT

United States Department of Homeland Security

2023-006 Public Assistance (Presidentially Declared Disasters) - Assistance Listing No. 97.036

Disposition of Audit Finding: The Office concurs with the audit finding.

Corrective Action:

1. PA and Grants and Finance staff have reviewed the step 2 notification in SCEMD's South Carolina Recovery Grants (SCRG) platform to ensure that notifications to the Finance/Admin staff include complete and clear information needed for FFATA reporting of obligations and project versions that change the dollar amount obligated.
2. The Grants and Finance team is initiating a monthly report of new obligations/awards, versions, and budget amendments that will be provided to the Finance/Admin team by the end of the second week each month. The Finance/Admin team will use the report to cross-check to ensure sure all obligations/awards and budget amendments are captured in FFATA reporting for the prior month. Implementation of the new report began in December 2023.
3. The PA team is revising PA standard operating procedures (SOPs) to clarify PA specialist responsibility for document uploads related to

obligations and amendments to support timely notification of Finance/Admin staff. The PA SOP will be revised by March 29, 2024.

Anticipated Completion Date: June 30, 2024

Name of the contact person responsible for corrective action:

- Landry Phillips at LPhillips@emd.sc.gov or 803-737-8559



STATE OF SOUTH CAROLINA
Corrective Action Plan
For the Year Ended June 30, 2023

Vocational Rehabilitation respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U.S. Department of Education

2023-007 Rehabilitation Services Vocational Rehabilitation Grants to States –
Assistance Listing No. 84.126

Disposition of Audit Finding: The SC Department of Vocational
Rehabilitation concurs with the audit finding.

Corrective Action:

Staff will be trained in that the allocation should be completed by the 20th of the month following the calendar quarter end. For the fourth quarter CAP, all allocations and journal entries should be entered before the Comptroller General's Journal Entry year-end cutoff date to ensure proper accounting for the State Fiscal Year.

Anticipated Completion Date: June 30, 2024

Name of the contact Person responsible for corrective action:

- Sabrina Walker at (803) 896-6604

Felicia W. Johnson, Commissioner

**The South Carolina Vocational Rehabilitation Department prepares and assists
eligible South Carolinians with disabilities to achieve and maintain competitive employment**

State Office ▪ 1410 Boston Avenue ▪ P.O. Box 15 ▪ West Columbia, South Carolina 29170-0015 ▪ scvrd.net

803-896-6500 (Office) ▪ 803-896-6553 (TTY) ▪ 800-832-7526 (Toll free) ▪ 803-896-6558 (Fax) ▪ info@scvrd.net

Department of Education

2023-008 Rehabilitation Services Vocational Rehabilitation Grants to States –
Assistance Listing No. 84.126

Disposition of Audit Finding: The SC Department of Vocational Rehabilitation concurs with the audit finding.

Corrective Action:

These transactions were payroll related and required the validity date on a closed grant to be extended in SCEIS in order for payroll to post. When the Agency is notified by the Comptroller General's Office of a payroll error related to a closed grant, Human Resources will supply Grants and Funds Management with documentation for the payroll activity and why the extension of the validity date in SCEIS should be allowed. When the grant is extended for payroll postings, fiscal staff would run reports to identify if any expenditures were posted to the closed grant. If necessary, journal entries will be entered to remove the expenditures from the closed grant to the proper funding source. Human Resources will also remind supervisors of the importance of submitting HR Action Forms in a timely manner and that Time Administrators need to monitor missing time weekly. Human Resources will also run weekly reports and advise supervisors of missing time if needed. A final review of all closed grants will be performed by fiscal staff before the end of each State Fiscal Year.

Anticipated Completion Date: June 30, 2024

Names of the contact persons responsible for corrective action:

- Kim Jones at (803) 896-6551
- Sabrina Walker at (803) 896-6604



South Carolina Department of Alcohol and Other Drug Abuse Services

HENRY McMASTER
Governor

SARA GOLDSBY
Director

STATE OF SOUTH CAROLINA Corrective Action Plan For the Year Ended June 30, 2023

The South Carolina Department of Alcohol and Other Drug Abuse Services respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U.S. Department of Health and Human Services

2023-009 Block Grants for Prevention and Treatment of Substance Abuse
– Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

DAODAS will update its Block Grant Policy to ensure that all expenditures follow a methodology to allocate costs to applicable grants. This method will be reviewed at the beginning of each state fiscal year by the Finance Manager to ensure that all costs are allocated correctly. Policies for travel documentation have been updated in our Procurement Card procedures.

Anticipated Completion Date: 03/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Chance Murray at 803.896.5576

2023-010 Block Grants for Prevention and Treatment of Substance Abuse
– Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

DAODAS will ensure compliance with our current Time & Effort policy and will have management properly review time & effort sheets for their direct reports.

Anticipated Completion Date: 04/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Angela Outing at 803.896.5547

2023-011 Block Grants for Prevention and Treatment of Substance Abuse
– Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

DAODAS has strongly enforced its current Cash Management policy to ensure that each drawdown is prepared by a Senior Accountant and approved by the Finance Manager.

Anticipated Completion Date: 03/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Chance Murray at 803.896.5576

2023-012 Block Grants for Prevention and Treatment of Substance Abuse
– Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

DAODAS has updated its Block Grant Policy to include both a monthly financial review with programmatic staff and an Internal Budget Report. The Internal Budget Report will be prepared by a Senior Accountant and approved by the Finance Manager.

Anticipated Completion Date: 03/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Chance Murray at 803.896.5576

2023-013 Block Grants for Prevention and Treatment of Substance Abuse
– Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

All invoices will be reviewed by the Finance Manager before approval to ensure that no expenditures are paid if they are outside the period of performance for that funding source. All Accounts Payable staff will be trained on the relevant period of performance for each grant.

Anticipated Completion Date: 03/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Latisha Jones at 803.896.8201

2023-014 Block Grants for Prevention and Treatment of Substance Abuse
 – Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

Once all relevant staff obtain access to the HHS Payment Management System, a Senior Accountant will prepare the SF-425 report for certification by the Finance Manager.

Anticipated Completion Date: 04/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Chance Murray at 803.896.5576

2023-015 Block Grants for Prevention and Treatment of Substance Abuse
 – Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

Once all relevant staff obtain access to the FSRS system and all subrecipients provide their UEI number, a Senior Accountant will prepare the FFATA reports for review and approval by the Finance Manager.

Anticipated Completion Date: 04/01/2024

Names of the contact persons responsible for corrective action:

- Anita Anderson at 803.896.1145
- Chance Murray at 803.896.5576

2023-016 Block Grants for Prevention and Treatment of Substance Abuse
 – Assistance Listing No. 93.959

Disposition of Audit Finding: DAODAS concurs with the audit finding.

Corrective Action:

DAODAS will revise and update our policy on Subrecipient Monitoring to include the following procedures:

1. Documentation, review, and approval for Subrecipient Monitoring
2. Annual compliance review process for miscellaneous subrecipients.
3. Communication to subrecipients.
4. Compliance assurance.

Anticipated Completion Date: 04/01/2024

Name of the contact person responsible for corrective action:

- Yihong Wu at 803.896.2837

STATE OF SOUTH CAROLINA
Corrective Action Plan
For the Year Ended June 30, 2023

The Department of Administration respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U.S. Department of Treasury

2023-017 Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing
No. 21.027

Disposition of Audit Finding: The Department of Administration concurs with the audit finding.

Corrective Action:

The Department will strengthen the reporting procedures utilized by Guidehouse and state agencies to ensure all agencies report their expenditures posted in the state's accounting system as of the tenth day of the month following the period covered by the quarterly report. In addition, Guidehouse will reconcile state agencies' reported expenditures to the state's accounting system prior to finalizing the quarterly reporting process.

Anticipated Completion Date: April 30, 2024

Name of the contact person responsible for corrective action:

- Mike Shealy, Acting Executive Budget Office Director at (803) 734-8120



Henry McMaster GOVERNOR
Robert M. Kerr DIRECTOR
P.O. Box 8206 > Columbia, SC 29202
www.scdhhs.gov

STATE OF SOUTH CAROLINA
Corrective Action Plan
For the Year Ended June 30, 2023

The Department of Health and Human Services respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U.S. Department of Health and Human Services

2023-018 Medicaid Cluster and Children's Health Insurance Program – Assistance
Listing No. 93.775, 93.777, 93.778, and 93.767

Disposition of Audit Finding: The Department concurs with the audit finding.

Corrective Action:

Beginning in April 2023, the Department began implementation of its Public Health Emergency (PHE) Unwinding Plan for the completion of annual reviews. This includes: 1) Distribution of review across unwinding period; 2) Updated policies and procedures for review processing; 3) Refresher training provided to all eligibility staff on processing annual reviews; 4) Hired additional staff to process annual reviews; 5) Contracted with 3rd party to hire additional 400 staff to assist with annual reviews and other PHE Unwinding related activities; 6) System enhancements to improve ex parte renewals; 7) Adoption of 13 (thirteen) e(14) Waiver flexibilities to improve ex parte rates and efficiencies with processing reviews; 8) Workload Management to monitor work assignments, assess daily progress, and to address issues; 9) Performance Management to maximize staff productivity and accuracy. The Department provides monthly data to Centers for Medicare & Medicaid Services (CMS) to show that work is on track to be completed by the end of the PHE Unwinding period, as well as to continue standard annual review processing beyond the Unwinding period.

Henry McMaster GOVERNOR
Robert M. Kerr DIRECTOR
P.O. Box 8206 > Columbia, SC 29202
www.scdhhs.gov

Anticipated Completion Date: August 2024

- Lori Risk at 803-898-4562

2023-019 Children's Health Insurance Program – Assistance Listing No. 93.767

Disposition of Audit Finding: The Department concurs with the audit finding.

Corrective Action:

1) Conduct 3rd party and internal quality reviews and analysis with focus on end dating coverage to identify statewide error trends, opportunities for policy clarification, training material updates and staff coaching; 2) Review findings and recommendations made by 3rd party reviewer and internal Eligibility Quality Assurance team; 3) Implement any needed policy clarifications and training material updates; 4) Provide recommendations to supervisors with staff who may benefit from refresher training on how to end date coverage correctly in the eligibility system; 5) Work with supervisors and lead workers to ensure they understand how to end date coverage correctly and can support staff to prevent errors. The impact of these activities will be assessed by monitoring ongoing quality findings from both 3rd party and internal quality reviews. Adjustments will be made to corrective actions based on these results.

Anticipated Completion Date: April 30, 2024

- Lori Risk at 803-898-4562

2023-020 Medicaid Cluster and Children's Health Insurance Program (CHIP) – Assistance Listing No. 93.775, 93.777, 93.778, and 93.767

Disposition of Audit Finding: The Department concurs with the audit finding.



Henry McMaster GOVERNOR

Robert M. Kerr DIRECTOR

P.O. Box 8206 > Columbia, SC 29202

www.scdhhs.gov**Corrective Action:**

A contract amendment effective 7/01/24 will be made to include the following requirements:

- A separate independent audit report to be provided on a contract year/state fiscal year basis.
- The independent audit report will be specific to the Medicaid program but not include other programs such as Prime, Medicare Advantage, DSNP, or Direct Pay.
- The independent audit report will have to conform to Generally Accepted Accounting Principles.
- SC DHHS will consider the costs of the independent audit report in the administrative component of the capitation rates paid to the Managed Care Organizations (MCO).

Anticipated Completion Date: July 1, 2024, and December 31, 2025

- Clark Phillip at (803) 898-1017

2023-021 Medicaid Cluster – Assistance Listing No. 93.775, 93.777, and 93.778

Disposition of Audit Finding: The Department concurs with the audit finding.

Corrective Action:

In FY2023 payments for Medicaid Recovery Audit Contractor (RAC) revenues were coded incorrectly in our accounting system. The coding error resulted in the RAC revenues not being reported correctly on the CMS-64. The system coding (functional area and g/l code) will be corrected, and reporting staff trained to confirm all RAC revenues and expenditures are reported to CMS correctly. The department will also create a monthly RAC expenditure and revenue report.

Anticipated Completion Date: March 15, 2024

- Cynthia Moore at 803-898-1880
- Brian Paeth at 803-898-1268





State of South Carolina

Corrective Action Plan

For the Year Ended June 30, 2023

The South Carolina Department of Health and Environmental Control respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U.S. Department of Health and Human Services

2023 – 022. Public Health Emergency Preparedness – Assistance Listing No. 93.069

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

This appears to be a case where a person mistakenly charged this registration to the wrong grant and the manager approving the transaction did not catch it. We will continue to emphasize the importance of using the correct grant and to make sure that staff involved in funding transactions are well versed in the requirements and stipulations.

Anticipated Completion Date: Immediately (February 29, 2024)

Names of Contact Person Responsible for Corrective Action:

- Kim Paradeses --803-898-3390

2023 – 023. Public Health Emergency Preparedness, Public Health Emergency Response, and HIV Prevention Activities Health Department Based – Assistance Listing No. 93.069, 93.354, and 93.940

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Actions:

93.940 HIV Prevention Activities- The program area will continue to communicate the importance of documenting and retaining the approval process for expenses charged to the grant. The program



now has a better understanding of how the invoice gets finalized through various areas and with specific program approval.

Anticipated Completion Date: Immediately during FY2024

93.354 Public Health Emergency Response & 93.069 Public Health Emergency Preparedness

The program area will continue to emphasize the importance of documenting and retaining the approval process for costs charged to the grants.

Anticipated Completion Date: Immediately during FY2024

Name of the contact person responsible for corrective actions:

- Kim Paradeses --803-898-3390

2023 – 024. Public Health Emergency Preparedness, Public Health Emergency Response, and HIV Prevention Activities Health Department Based – Assistance Listing No. 93.069, 93.354, and 93.940

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Actions:

Budget staff will create standardized quarterly time and effort reports and ensure distribution to grant managers and leadership in program areas. Budget staff will also develop complementary guides to assist non-financial program staff with review of reports and steps needed for proper reconciliation. Budget analysts will ensure documentation of monthly report distribution, review with program areas and items needed for reconciliation.

Anticipated Completion Date: December 31, 2024

Name of the contact person responsible for corrective action:

- Meredith Murphy--803-898-4222

2023 – 025. Public Health Emergency Preparedness – Assistance Listing No. 93.069

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

There are policies in place and staff are adequately trained to identify assets purchased with federal funds. Furthermore, staff are aware of the process to surplus an asset with a fair market value that may require a reimbursement to the federal government. This isolated incident was due to human error. To prevent such errors from happening in the future, the Fixed Asset Manager has asked that the Property Custodian(s) first check whether an asset has been purchased with federal funds when initiating the surplus process. That way, there is more than one individual confirming the source funding for the asset (first the property custodian and then the Asset Manager). We would also take the necessary steps and request asset disposition instructions from the grantor for any disposal of federally-funded assets. This should be an easy fix to the issue going forward. Implementation will begin immediately.

Anticipated Completion Date: February 29, 2024

Names of Contact Person Responsible for Corrective Action:

- Kim Paradeses --803-898-3390

2023 – 026. Public Health Emergency Preparedness and Public Health Emergency Response – Assistance Listing No. 93.069 and 93.354

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

Due to retirements over the past year, DHEC Business Management has hired new employees in both the Fixed Asset Accounting Manager and the Support Services Director positions. The current Fixed Asset Accounting Manager, with assistance from the Support Services Division Director, completed an internal assessment of the asset inventory process.

The asset management process will be updated to reflect a more modern approach to tracking incoming assets during the procurement process. We will do a comprehensive overhaul of the Fixed Asset Accounting Office as well as creating more responsibility for Property Custodians within the agency. This will require updating agency procedures for Property Custodians as well as coordinating a date and time to train and give instruction. We are also looking to modernize and digitize files to create a better filing system for the Fixed Asset Accounting Office.

Anticipated Completion Date: Due to the current restructuring of DHEC starting July 1, 2024, we will begin instructing Property Custodians on what new policies will be enforced regarding the asset/procurement process. To ensure a timely transition, all Property Custodians should be adhering to new policies by **August 31, 2024**.

Names of Contact Persons Responsible for Corrective Action:

- Kim Paradeses --803-898-3390

2023 – 027. HIV Prevention Activities Health Department Based – Assistance Listing No. 93.940

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

This was simply a mistake caused by human error. The procedure is in place and in writing and all staff are aware of the requirement. In this instance, one of eight tested, the file did not contain the proper documentation of either or both a SAM check showing no exclusions or a solicitation with the debarment and suspension clause. In this case, since a formal written solicitation was not needed or used, the buyer should have performed a SAM check, printed documentation to substantiate this, and retain the documentation in the file. Since there is no such documentation in the file, either the buyer failed to perform the check or performed the check but failed to properly retain the written documentation in the file.

Normally we would address such matters at our twice annual Direct Purchase Order (DPO) Update meetings that are required to be attended or viewed by all staff with procurement responsibilities. However, DHEC is currently preparing for legislatively required restructuring which will dissolve

DHEC on June 30, 2024, and establish two new successor agencies effective July 1, 2024. There are no DPO Update meetings scheduled before DHEC ceases to exist, and there is no clear certainty that the DPO Update, as we know it at DHEC, will exist for both successor agencies. Therefore, we will first address this matter by email to all staff who issue purchase orders subject to this requirement, reminding them of the Suspension and Debarment requirements and that they need to retain documentation in the file. Further, we will advise the Procurement Directors of the two successor agencies to reinforce this requirement with the appropriate staff of the new agencies at the first appropriate opportunity after the two new agencies are operational.

Anticipated Completion Date: March 2024

Persons responsible for corrective action:

- Kim Paradeses --803-898-3390

2023 – 028. Public Health Emergency Response and HIV Prevention Activities Health Department Based – Assistance Listing No. 93.354 and 93.940

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

We are currently saving the FFATA reports on the shared drive each month when they are entered. This has been the process since October 2022. This finding was from the subawards in the audit where the FFATA information was entered prior to these dates, and prior to the current employee entering them. The system does not show FFATA reports submitted from a different log-in, and the previous log-in/person is no longer with the agency. We will contact the Federal agency to see if it is possible to get the reports submitted from the old log-in. Our current process of saving these reports gives us access to all the reports entered for the agency.

Anticipated Completion Date: March 2024

Name of the contact person responsible for corrective action:

- Kim Paradeses --803-898-3390

2023 – 029. Public Health Emergency Preparedness and HIV Prevention Activities Health Department Based – Assistance Listing No. 93.069 and 93.940

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

This was an oversight in filing the Federal Financial Reports (FFR) noted above. The unliquidated obligations were mistakenly included on the expenditures line on the FFR. In the future, we will strengthen our controls to ensure that all unliquidated obligations are included on the appropriate line in the Federal Financial Report.

Anticipated Completion Date: March 31, 2024

Name of the contact person responsible for corrective action:

- Kim Paradeses --803-898-3390

2023 – 030. Public Health Emergency Response – Assistance Listing No. 93.354

Disposition of Audit Finding: SC DHEC concurs with the audit finding.

Corrective Action:

This was an error, and it was caught through the Statement of Changes Report and the expenditure was covered with a cash transfer. We will review our internal controls to determine what other steps can be taken to prevent this from occurring in the future.

Anticipated Completion Date: March 31, 2024

Name of the contact person responsible for corrective action:

- Kim Paradeses --803-898-3390



STATE OF SOUTH CAROLINA
Corrective Action Plan
For the Year Ended June 30, 2023

The South Carolina Department of Social Services respectfully submits the following corrective action plan for the year ended June 30, 2023, on behalf of the State of South Carolina. The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number or numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAM AUDIT

U. S. Department of Health and Human Services

2023 – 031 Federal Program Title: Foster Care Title IV-E – Assistance Listing: 93.658

Disposition of Audit Finding: The South Carolina Department of Social Services concurs with the audit finding.

Corrective Action:

The timely completion of all required background checks is a vital program requirement, and we have taken several steps in recent years to better assure that they occur when they should. Among those is the inclusion in all child placement agency contracts of a provision stating that, if the Department determines the provider has failed to complete required background checks, any federal IV-E Foster Care funding received that relied on the correct completion of those checks must be returned to the Department so that it can return the funds to ACF. The Department also has modified its contracts with group homes to include this same requirement with respect to some but not all required background checks, and management has initiated the process to modify these agreements again to apply that provision to all required background checks.

Management also will review the case files for the exceptions noted to determine the circumstances in which the exceptions occurred and identify measures that can be added to our processes and controls to eliminate those exceptions, to the fullest extent possible, going forward. One possibility is to modify the provider contracts to require them to provide more information to DSS about changes in their employee populations and their completion of background checks for both new employees and on an annual basis for existing employees, so that the Department can more readily monitor their background check compliance.

Management will also review its monitoring practices to identify any changes needed to make better use of available information and increase the likelihood that the Department will timely detect background check failures, promptly initiate the

calculation of the associated federal funds paid, demand return of federal funds to the Department, and follow up to ensure the Department receives and returns them. We believe that stronger and more prompt enforcement of the requirement to return federal funding will substantially reduce the number of exceptions that occur.

Management will also consider whether additional enforcement measures are needed to prevent or detect failure to complete background checks associated with individual foster homes when new household members enter a home after initial licensing.

Regarding the case for which five adoption subsidy payments were miscoded to Foster Care, the coding of the subject case has been corrected in CCWIS. This miscoding was caused by selection of an invalid funding source code during case set-up in our CCWIS system. The Department's IT staff have since removed the ability to choose the invalid option, making it impossible to repeat this error. The Department is moving the incorrectly posted expenditures from IV-E Foster Care to IV-E Adoption Assistance funding.

Name(s) of the contact person(s) responsible for corrective action: Dawn Barton, Permanency Manager

Planned completion date for corrective action plan:

For background check documentation exceptions, initial review of case files and exploration of additional measures needed: May 31, 2024. Implementation of additional measures determined to be needed: August 31, 2024. For the miscoded payments: February 29, 2024.

2023 – 032 Foster Care Title IV-E and Temporary Assistance for Needy Families
– Assistance Listing Nos: 93.658 and 93.558

Disposition of Audit Finding: The South Carolina Department of Social Services concurs with the audit finding.

Corrective Action:

Management believed all the necessary corrective action had been taken to address this issue when we evaluated the status of prior-year findings. Now that new examples of this issue have emerged, we understand that charges to one PCA in particular still needs further attention. Management will review these charges to identify appropriate transaction allocation, documentation, and approval approaches that more fully, clearly, and consistently consider the extent to which these specific charges benefit the various programs, and we will ensure the documentation and accounting for those charges reflect the relative benefits thus determined.

Name(s) of the contact person(s) responsible for corrective action: David O'Kelly, Fiscal/Accounting Manager

Planned completion date for corrective action plan: June 30, 2024

2023 – 033 Temporary Assistance for Needy Families – Assistance Listing No. 93.558

Disposition of Audit Finding: The South Carolina Department of Social Services concurs with the audit finding.

Corrective Action:

One of the two UEI numbers is no longer active, and this should make it easier to address this problem. The Department's Grants Accounting and Reporting staff will work with the Department of Health and Human Services to resolve the issues precluding entry of FFATA reports, and they will catch-up on the reporting as quickly as possible.

Name(s) of the contact person(s) responsible for corrective action: Susan Roben, Chief Financial Officer

Planned completion date for corrective action plan: June 30, 2024

2023 – 034 SNAP Cluster and Temporary Assistance for Needy Families
– Assistance Listing Nos. 10.551, 10.561, and 93.558

Disposition of Audit Finding: The South Carolina Department of Social Services concurs with the audit finding.

Corrective Action:

In the case of the missing approval signature, the Personnel Action Form did contain the employee's data and the salary that was put into effect. Management believes that this occurred due to an oversight by clerical staff when this October 2019 payroll change form was processed.

Regarding the exception involving a missing State Personnel Action Form, which occurred March 2021, management believes this was an isolated occurrence.

Since the time in which the noted exceptions occurred, the Department's Human Resources staff have strengthened the controls over the processing of State Personnel Action Forms. These controls now include review of all forms for completeness and accuracy, and correction of missing signatures or other errors noted, prior to routing the forms to staff for input. After processing by input staff, the personnel actions now work-flow to other staff who complete quality assurance checks by comparing the changes processed to the Personnel Action Forms to ensure they agree. We believe these added controls provide adequate assurance that only personnel actions supported by correct and complete documentation will be processed.

Name(s) of the contact person(s) responsible for corrective action: Shaquanda Gallman, Assistant Director of Human Resources

Planned completion date for corrective action plan: January 2024

2023– 035 Temporary Assistance for Needy Families – Assistance Listing No. 93.558

Disposition of Audit Finding: The South Carolina Department of Social Services concurs with the audit finding.

Corrective Action:

Management believes these errors resulted from staff pulling the dates from the wrong system screen. Management has already met with staff to discuss the errors and agree on corrective action, and the Department has already submitted the needed data corrections to The Administration for Children and Families (ACF). Going forward, as staff pull these dates, they will save an image of the screen accessed as backup.

In addition, the program supervisor will increase the quality reviews of these data inputs from the current level of 10 to 15 % of the total cases processed, to at least 25%. The files to be reviewed will be pulled and saved in a designated file review folder. The supervisor will document their review of each case file by recording in the file the results of the review (whether found to be correct, or recording any exceptions noted and corrections made) and then digitally sign and date the file.

We believe these measures will greatly reduce the risk of undetected and uncorrected errors.

Name(s) of the contact person(s) responsible for corrective action:
Kimberly Boyd, Accountability, Data and Research Program Coordinator II

Planned completion date for corrective action plan: April 30, 2024

Appendix C

Index of Findings by Federal Grantor and Assistance Listing Number

STATE OF SOUTH CAROLINA
Index of Findings by Federal Grantor and Assistance Listing Number
For the Year Ended June 30, 2023

<u>Assistance Listing</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance¹ Requirement</u>	<u>Type of Internal Control Finding</u>		<u>Page</u>
				<u>Significant Deficiency</u>	<u>Material Weakness</u>	
N/A	<u>State of South Carolina</u> Annual Comprehensive Financial Report	2023-001	(ACFR)		X	30
10.551	<u>Department of Agriculture</u> Supplemental Nutrition Assistance Program	2023-034	A,B	X		82
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	2023-034	A,B	X		82
21.027	<u>Department of Treasury</u> Coronavirus State and Local Fiscal Recovery Funds	2023-017	L	X		53
84.010	<u>Department of Education</u> Title I Basic Grants to Local Educational Agencies	2023-002	G	X		31
		2023-003	L	X		32
		2023-004	N	X		33
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	2023-007	A,B	X		38
		2023-008	H	X		40
84.367	Supporting Effective Instruction State Grants	2023-004	N	X		33
84.425	Education Stabilization Fund	2023-005	L	X		35
93.069	<u>Department of Health & Human Services</u> Public Health Emergency Preparedness	2023-022	A,B	X		63
		2023-023	A,B	X		65
		2023-024	A,B	X		67
		2023-025	F	X		69
		2023-026	F	X		70
		2023-029	L	X		75
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	2023-023	A,B	X		65
		2023-024	A,B	X		67
		2023-026	F	X		70
		2023-028	L	X		74
		2023-030	H	X		76

¹Compliance Requirement Legend – See page 147

STATE OF SOUTH CAROLINA
Index of Findings by Federal Grantor and Assistance Listing Number
For the Year Ended June 30, 2023

<u>Assistance Listing</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance¹ Requirement</u>	<u>Type of Internal Control Finding</u>		<u>Page</u>
				<u>Significant Deficiency</u>	<u>Material Weakness</u>	
93.558	<u>Department of Health & Human Services</u> Temporary Assistance for Needy Families	2023-032	A,B	X		79
		2023-033	L	X		81
		2023-034	A,B	X		82
		2023-035	L	X		84
93.658	Foster Care Title IV-E	2023-031	A,B,E	X		77
		2023-032	A,B	X		79
93.767	Children's Health Insurance Program	2023-018	E	X		55
		2023-019	E	X		57
		2023-020	N	X		59
93.775	State Medicaid Fraud Control Units	2023-018	E	X		55
		2023-020	N	X		59
		2023-021	N	X		61
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	2023-018	E	X		55
		2023-020	N	X		59
		2023-021	N	X		61
93.778	Medical Assistance Program	2023-018	E	X		55
		2023-020	N	X		59
		2023-021	N	X		61
93.940	HIV Prevention Activities Health Department Based	2023-023	A,B	X		65
		2023-024	A,B	X		67
		2023-027	I	X		72
		2023-028	L	X		74
		2023-029	L	X		75
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2023-009	A,B	X		41
		2023-010	A,B	X		43
		2023-011	C	X		45
		2023-012	G	X		47
		2023-013	H	X		48
		2023-014	L	X		49
		2023-015	L	X		50
		2023-016	M	X		51

1Compliance Requirement Legend – See page 117

¹Compliance Requirement Legend – See page 147

STATE OF SOUTH CAROLINA
 Index of Findings by Federal Grantor and Assistance Listing Number
For the Year Ended June 30, 2023

<u>Assistance Listing</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance¹ Requirement</u>	<u>Type of Internal Control Finding</u>		<u>Page</u>
				<u>Significant Deficiency</u>	<u>Material Weakness</u>	
97.036	<u>Department of Homeland Security</u> Disaster Grants – Public Assistance (Presidentially Declared Disasters)	2023-006	L	X		36

- ¹ Compliance Requirement Legend
- A – Activities allowed or unallowed
 - B – Allowable costs/cost principles
 - C – Cash management
 - D – Reserved
 - E – Eligibility
 - F – Equipment and real property management
 - G – Matching, level of effort, earmarking.
 - H – Period of performance
 - I – Procurement and suspension and debarment
 - J – Program income
 - K – Reserved
 - L – Reporting
 - M – Subrecipient monitoring
 - N – Special tests and provisions

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

1.a. Type of Submission:

- ☐ Application
☒ Plan
☐ Funding Request
☐ Other

Other (specify):

1.b. Frequency:

- ☒ Annual
☐ Quarterly
☐ Other

Other (specify):

1.d. Version:

- ☒ Initial ☐ Resubmission ☐ Revision ☐ Update

2. Date Received:**STATE USE ONLY:****3. Applicant Identifier:****5. Date Received by State:****4a. Federal Entity Identifier:****6. State Application Identifier:****4b. Federal Award Identifier:****1.c. Consolidated Application/Plan/Funding Request?**

Yes ☐ No ☒

Explanation

7. APPLICANT INFORMATION:**a. Legal Name:**

South Carolina Department of Social Services

b. Employer/Taxpayer Identification Number (EIN/TIN):

57-1040290

c. UEI:

YPHCPMULMCD5

d. Address:**Street1:**

Post Office Box 1520

Street2:**City:**

Columbia

County / Parish:**State:**

SC: South Carolina

Province:**Country:**

USA: UNITED STATES

Zip / Postal Code:

29202-1520

e. Organizational Unit:**Department Name:**

SC Dept. of Social Services

Division Name:**f. Name and contact information of person to be contacted on matters involving this submission:****Prefix:**

Dr.

First Name:

Steven

Middle Name:**Last Name:**

Ferrufino

Suffix:

Title: Chief Transformation Officer

Organizational Affiliation:

South Carolina Department of Social Services

Telephone Number: 803-898-1805

Fax Number:

Email: steven.ferrufino@dss.sc.gov

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY**8a. TYPE OF APPLICANT:**

A: State Government

Other (specify):

b. Additional Description:

SC

9. Name of Federal Agency:

Administration for Children and Families

10. Catalog of Federal Domestic Assistance Number:

CFDA Title:

11. Descriptive Title of Applicant's Project:

South Carolina's Intended Use Plan for FFY 2024-2025 Social Services Block Grant.

12. Areas Affected by Funding:

Statewide

13. CONGRESSIONAL DISTRICTS OF:

a. Applicant:

SC

b. Program/Project:

SC

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment

Delete Attachment

View Attachment

14. FUNDING PERIOD:

a. Start Date:

10/01/2024

b. End Date:

09/30/2025

15. ESTIMATED FUNDING:

a. Federal (\$):

25,577,273.00

b. Match (\$):

16. IS SUBMISSION SUBJECT TO REVIEW BY STATE UNDER EXECUTIVE ORDER 12372 PROCESS?☐ a. This submission was made available to the State under the Executive Order 12372 Process for review on:☒ b. Program is subject to E.O. 12372 but has not been selected by State for review.☐ c. Program is not covered by E.O. 12372.

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

17. Is The Applicant Delinquent On Any Federal Debt?

Yes ☐

No ☒

Explanation

18. By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

** I Agree ☒

** This list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix:

First Name:

Michael

Middle Name:

Last Name:

Leach

Suffix:

Title:

State Director

Organizational Affiliation:

South Carolina Department of Social Services

Telephone Number:

803-898-0585

Fax Number:

Email:

michael.leach@dss.sc.gov

Signature of Authorized Representative:



Date Signed:

8-13-2024

Attach supporting documents as specified in agency instructions.

Add Attachments

Delete Attachments

View Attachments

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Consolidated Application/Plan/Funding Request Explanation:

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Applicant Federal Debt Delinquency Explanation: