

FINANCE AND AUDIT COMMITTEE AGENDA

Commission of the South Carolina Department of Disabilities and Special Needs
3440 Harden Street Extension
Conference Room 251 (TEAMS)
Columbia, South Carolina

September 7, 2022

3:30 p.m.

In attendance: Robin Blackwood, Chair; Ed Miller; Michelle Woodhead; Michelle Fry; Lori Manos; Nancy Rumbaugh; Courtney Crosby; Janet Priest; Andrew Tharin; Greg Meetze; Preston Southern; and Kimberly Cochran.

1. Call to Order *Robin Blackwood, Committee Chair*

The meeting was called to order at 3:30 p.m.

2. Statement of Announcement *Robin Blackwood, Committee Chair*

Commissioner Blackwood read a statement of announcement about the meeting that was distributed to the appropriate media, interested persons, and posted at the Central Office and on the website in accordance with the Freedom of Information Act.

3. Invocation *Robin Blackwood, Committee Chair*

Commissioner Blackwood gave the invocation.

4. Adoption of the Agenda

Brief Summary: Agenda was presented.

Committee Member(s) Guidance (if any): None

Committee Vote(s) (if any): Commissioner Miller made a motion to approve the agenda as written; seconded by Commissioner Woodhead. The agenda was unanimously approved by the committee.

5. Review Minutes of the August 10, 2022 Meeting

Brief Summary: The August 10, 2022 minutes were presented to the committee for approval.

Committee Member(s) Guidance (if any): None

Committee Vote(s) (if any): Commissioner Miller made a motion to approve the minutes as written; seconded by Commissioner Woodhead. The minutes were unanimously approved by the committee.

6. Whitten Center Transfer

Robin Blackwood, Committee Chair

Brief Summary: Commissioner Blackwood briefed the Committee on what has taken place regarding the current tabled motion that has been tabled by the full Commission.

Committee Member(s) Guidance (if any): Commissioner Blackwood feels that the proceeds would not be limited to the Whitten Center but would be made available to any Regional Center based on the capital improvement needs of each Center at the present time of the said sale. From an audit standpoint, the Internal Audit division would look for any donor restrictions, if any.

Commissioner Miller stated that General Counsel should give the motion in writing to the full Commission on next week for voting purposes.

Committee Vote(s) (if any): None

7. Financial Update

Nancy Rumbaugh

Ms. Rumbaugh presented the FY23 Spending plan vs Actual Expenditures as of August 31, 2022. To date, the Agency has expended \$140.2 million, which is 14.94% of the Agency's approved spending plan of \$938.5 million. The Agency is 1.73% under budget.

8. Internal Audit

Courtney Crosby

Ms. Crosby began with the Agreed Upon Procedures (AUP) Report; IA has completed 35 of the 40 Board reports with five (5) still in process. The review is complete for seven (7) of the nine (9) private providers with a year end of June 30th. The review is complete for two (2) of the three (3) private providers with a September 30th year end; IA still has not received the third review. Of the 33 reports with a December 31st year end, IA has completed 25 with six (6) still in process.

Ms. Crosby mentioned that on last week an executive memo was issued regarding extension requests for audit reports, cost reports and RoAAPs. In July, the audit directives were updated to reflect the reporting deadlines that were in place prior to COVID-19. For Boards, reports are to be filed with DDSN by September 30th; for Contracted Service Providers, required reports are to be filed with DDSN within 90 calendar days of the year end audited.

The audit directives include a provision for extensions in the event of extenuating circumstances that are beyond the control of the DSN Board, QPL or auditor. Extension requests should be received at least fifteen (15) calendar days prior to the due date of the report and will be evaluated on a case-by-case basis. However, to ensure timely reporting to DHHS, extensions of time to file audit reports and cost reports to DDSN will only be approved in cases of extenuating circumstances as outlined in the executive memo.

Lastly, the FY23 Audit Plan included carryforward hours for two (2) FY 22 audits and one (1) FY22 TAV. The fieldwork is complete for the Interpreter Services and Coastal Autism Homes audits. The workpapers are currently under review, and the reporting phase will begin. Once reports are finalized, IA will provide a copy of the reports and brief the committee on audit results.

IA has initiated an audit of Williamsburg County DSN Board, which was included in the FY23 audit plan approved in August.

9. Chief Financial Update

Nancy Rumbaugh

Ms. Rumbaugh began by stating that that the FY24 Legislative Budget Proposal is due to EOB on September 23, 2022. She and her team are still working on this proposal and will present to the Commission next week.

FY20 Cost Reports have been sent to SC Department of Health and Human Services; we are waiting to hear back from them. We are now beginning to work on FY22 Cost Reports. The reports are due date to DHHS on December 1, 2022.

Dr. Harley Davis announced that the agency's Traumatic Brain Injury Grant proposal was funded by the Administration of Community Living (ACL), a division of the United States Department of Health and Human Services. We are now working on outlining the goals for this grant. The total grant award is \$800,000 for a period of four years.

10. Next Meeting Date and Time: October 12, 2022 at 3:30 p.m.

11. Adjournment

There being no further business, at 3:52 p.m. the meeting was adjourned.