

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

August 10, 2022

3:30 p.m.

In attendance: Robin Blackwood, Chair; Ed Miller; 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 and second to approve the agenda as written. The agenda was unanimously approved by the committee.

5. Review Minutes of the July 6, 2022 Meeting

Brief Summary: The July 6, 2022 minutes were presented to the committee for approval.

Committee Member(s) Guidance (if any): Commissioner Blackwood asked that the year date under the roof discussion on page 4 of the minutes should be changed from 2021 to 2001.

Committee Vote(s) (if any): Commissioner Miller made a motion and second to approve the minutes with the one-year date correction. The agenda was unanimously approved by the committee.

6. Finance and Audit Committee Procedures *Robin Blackwood, Committee Chair*

Brief Summary: Commissioner Blackwood asked if there were any changes that needed to be made to this Committee's Procedures.

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

Committee Vote(s) (if any): There being no changes, Commissioner Blackwood requested that the Procedures go before the full Commission for approval.

7. FY23 Spending Plan *Nancy Rumbaugh*

Ms. Rumbaugh presented the Spending Plan ("Plan") for this fiscal year. There were a few questions asked regarding certain line items. The initiatives for the Plan were discussed by Dr. Fry to include Crisis Stabilization; a proposed grant for a Youth Residential Autism Home; provider grants for shared/cooperative services for training and/or staffing; and expanded sole source initiative with IntellectAbility. Ms. Manos spoke briefly about IntellectAbility and what they have done and will be doing for the agency.

Commissioner Miller made a motion and second to approve the FY23 Spending Plan presented. It will now go to the full Commission next week for approval.

8. Financial Update *Nancy Rumbaugh*

Ms. Rumbaugh presented the spending plan vs actual expenditures as of July 31, 2022. To date, the agency is .99% under budget. Commissioner Miller made a motion and second to approve the Financial Update presented. It will go to the full Commission next week for approval.

9. Update on Appraised Value York County Property on Diane Road – 1.6 acres
Andrew Tharin

Mr. Tharin received an updated appraisal of the property at \$35,000 (high list price), which is higher than the 2019 appraisal of \$20,000. The committee approved the sale of the lots on Diane Road for a listing price of \$35,000 with a full Commission vote to be taken at the August Commission meeting.

10. 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 should receive the third review soon. Of the 33 reports that were due on April 30th for providers with a December 31st year end, IA has received 31 of those reports. The reviews are complete for 25 of 31 reports that have been received, with six (6) still in process. There is one provider with a March 31st year end. That report was due on July 31st; and has been received. The 2021 contract reduction is currently at \$47,500. The quarterly audit

observation tracking report was updated for the 4th quarter of FY22 and emailed to Commission members on July 15th. The IA Division has completed procedures and issued follow-up memos to three (3) providers and the tracking report includes the updated status for those corrective action plans.

Lastly, the FY23 Audit Plan document was discussed in detail and presented to the Commission members present. Ms. Crosby reminded the committee that this audit plan is an outline of individual audit projects to be conducted during the year. Commissioner Miller made a motion and second to approve the FY23 Audit Plan as presented. The FY23 Audit Plan will be taken to the full Commission next week for their approval.

11. Chief Financial Update

Nancy Rumbaugh

Ms. Rumbaugh began by stating that that the agency received the State Audit Agreed Upon Procedures findings. We have responded to the findings and are awaiting the final report. Ms. Rumbaugh noted that the findings were minor and immaterial.

Dr. Fry asked if the committee could take a five (5) minute recess to wait for Commissioner Miller to re-enter the room.

Ms. Rumbaugh resumed by stating that the FY20 Cost Report is on track and should be ready before August 14th. Cost Settlements for the 2021 contracts have been completed and are ready for review. Staff has begun to work on FY20 Cost Settlements. The settlements will be brought to the Committee for review as they are completed.

12. Next Meeting Date and Time:

Tentatively scheduled for September 7, 2022 at 3:30 p.m.

13. Adjournment

There being no further business, at 4:15 PM the meeting was adjourned.