

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

Fiscal Year 2017-18 Accountability Report

SUBMISSION FORM

AGENCY MISSION	PEBA's mission is to provide competitive retirement and insurance benefit programs for South Carolina public employers, employees and retirees.
-----------------------	---

AGENCY VISION	Serving those who serve South Carolina
----------------------	--

Please select yes or no if the agency has any major or minor (internal or external) recommendations that would allow the agency to operate more effectively and efficiently.

	Yes	No
RESTRUCTURING RECOMMENDATIONS:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please identify your agency's preferred contacts for this year's accountability report.

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Peggy G. Boykin, CPA	803.734.8117	pboykin@peba.sc.gov
SECONDARY CONTACT:	Sarah N. Corbett, CPA	803.737.7751	scorbett@peba.sc.gov

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

I have reviewed and approved the enclosed FY 2017-18 Accountability Report, which is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR (SIGN AND DATE):	
(TYPE/PRINT NAME):	Peggy G. Boykin, CPA

BOARD/CMSN CHAIR (SIGN AND DATE):	
(TYPE/PRINT NAME):	John A. Sowards

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

AGENCY'S DISCUSSION AND ANALYSIS

The South Carolina Public Employee Benefit Authority (PEBA) is the state agency responsible for the administration and management of the state's employee insurance programs and retirement systems for South Carolina's public workforce. PEBA administers insurance benefits to more than 490,000 members. More than 575,000 public employees are covered by the five defined benefit retirement plans. An additional 47,000 members participate in the State Optional Retirement Plan, and 100,000 participate in the supplementary Deferred Compensation Program. PEBA disburses more than \$3.4 billion in retirement benefits and more than \$2.3 billion in insurance claims expenditures each year.

By the close of fiscal year 2018, PEBA had undertaken myriad tasks that spanned the agency's scope and mission and better positioned PEBA to continue to meet its mission in fiscal year 2019 and beyond.

Promote financially sound PEBA programs

In fiscal year 2018, the State Health Plan expenditure growth remained significantly below other public and private sector insurance plans. This expenditure growth trend was accomplished while providing a deductible and employer and employee premiums that are significantly less than other public and private sector insurance plans. PEBA has continued to offer additional value-based benefits to our members while maintaining our positive financial benchmarks.

State Health Plan vs. national trends

Data from the most recent Segal Health Plan Cost Trend Survey

	Public and private sector insurance plans¹	State Health Plan²
2013	5.6%	4.0%
2014	8.1%	-1.4%
2015	8.5%	8.9%
2016	7.5%	4.0%
2017	9.3%	5.5% ³
5-year average (2013-2017)	7.8%	4.2%

¹Includes active participants and retirees under the age of 65 in private and public sector insurance plans.

²Trend is defined as claims paid per member (includes employee and dependents).

³Incurred in 12 months; paid in 18 months

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

2017 average annual deductible

Data from the Kaiser Family Foundation Employer Health Benefits 2017 Annual Survey

	Amount
State Health Plan	\$445
Large public and private sector employers¹	\$856
Public and private sector employers in South²	\$1,149

¹Large public and private sector employers: ≥ 200 employees in public and private sectors

²Public and private sector employers in South includes Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and West Virginia

2018 composite monthly premiums¹ compared to other state employee health plans

Data from the 2018 PEBA 50-State Survey

	Employer	Employee	Total
State Health Plan	\$533.25	\$159.71	\$692.96
South²	\$726.00	\$186.19	\$912.19
United States	\$890.87	\$182.02	\$1,072.89

¹Composite monthly premiums: weighted average of all PEBA health subscribers enrolled in each coverage level.

²South includes Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and West Virginia.

PEBA maintains this favorable cost structure by continually focusing on cost containment and health outcomes. PEBA continuously reviews major cost drivers of the State Health Plan and evaluates changes to provide further cost containment and health outcomes for the Plan.

The rising cost of specialty pharmacy is one of the greatest challenge facing the health insurance industry today. Effective January 1, 2018, PEBA transitioned to a custom credentialed specialty network for specialty medications. This change was made to assure consistency in the quality of patient care involving these complex products, and to provide the opportunity to address the rapidly escalating costs associated with specialty pharmacy. Estimated annual savings from this change is \$6.7 million.

In addition, a substantial amount of specialty medications are processed through the medical benefit. Most of these products are in the form of physician-administered drugs. Effective January 1, 2018, specialty drugs administered in a medical setting require a prior authorization. Estimated annual savings from this change is \$3.6 million.

Based on the latest CEM Benchmarking survey, PEBA’s total pension administration cost was \$33 per active member and annuitant. This was \$47 below the peer average of \$80 per active member and annuitant, and the fourth lowest cost in the CEM universe. This demonstrates the value that PEBA provides to our membership through a high level of customer service at a relatively low cost.

PEBA also continued to work with the General Assembly, the Joint Committee on Pension Systems Review and the South Carolina Retirement System Investment Commission to discuss potential benefit structure changes. This is a continuation of the previous work done to ensure adequate funding to the pension trust funds by the

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

passage of Act 13, which was effective July 1, 2017. The Act decreased the assumed rate of return, required additional employer contributions and decreased the funding period.

During the fiscal year, PEBA awarded contracts to vendors for various services. Metropolitan Life Insurance Company was awarded the contract for life insurance benefits. PEBA staff worked closely with MetLife to implement the new contract as of January 1, 2018.

ASIFlex was awarded the contract for third-party administration of the flexible benefits plan. PEBA staff continue to work with ASIFlex to implement its contract, which begins January 1, 2019. We restructured this contract and included new requirements with three main goals:

1. Increase participation in the MoneyPlus program;
2. Improve the ease of use for participants; and
3. Focus on customer service for both participants and employers.

There are also performance guarantees associated with the MoneyPlus contract to ensure the vendor complies with the requirements. There are also several changes to the MoneyPlus program, which will take place with this new contract.

- Employees will be able to enroll in MoneyPlus through PEBA’s secure member portal and employers will finalize enrollment in PEBA’s employer portal just like other benefits.
- ASIFlex will receive data from other insurance vendors for health, dental and vision services to auto-substantiate debit card transactions. While the need for participants to provide documentation cannot be eliminated entirely, the goal is to decrease the need.
- To facilitate efficient and cost-effective coordination of payroll data, ASIFlex will implement one common payroll submission mode (electronic data exchange file format) to process and report payroll data during calendar year 2019. ASIFlex will work with each employer to set up the electronic file format.

Segal Marco Advisors was awarded the contract to be the investment consultant for the State Optional Retirement Program (State ORP) and South Carolina Deferred Compensation Program. Prior to this contract, each program had a separate investment consultant. Combining the investment consultant for State ORP and Deferred Compensation created efficiency across our defined contribution plans.

Improve health outcomes and promote retirement awareness

Through our PEBA Perks initiative, the agency promoted value-based benefits available at no cost to State Health Plan primary members throughout the year including preventive screenings, flu vaccines, well child benefits, colorectal cancer screenings, cervical cancer screenings, the No-Pay Copay program, mammograms, diabetes education, tobacco cessation and breast pumps.

PEBA continued to make progress in fiscal year 2018 toward increasing retirement awareness among its members through the addition of seminars, presentations, videos and flyers. Our *Be aware and prepare* series provides members with information that can help them make smart decisions about their financial future. The agency continued to provide a retirement planning seminar for members who are a few years away from retirement eligibility, as well as an early- to mid-career seminar for those members who are still years away from retirement to explain what they need to consider now and how to take action now to help ensure a secure financial future. These efforts at retirement awareness resulted in 5,854 service retirement applications, 351 disability applications, 12,469 refund requests and 5,234 death claims for the year ended June 30, 2018. Further,

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

with the legislatively mandated closure of the TERI program, PEBA processed over \$700 million in TERI payouts on behalf of the 7,573 members who left the program in fiscal year 2018

A goal was set to achieve 10,000 interactions annually with members and employers to promote retirement awareness through online resources and attendance at seminars. For calendar year 2017, we had 55,553 total interactions.

During fiscal year 2018, PEBA staff worked closely with its third-party vendor and consultants to develop an adult well visit benefit for the State Health Plan Standard Plan. PEBA presented a funding package for plan year 2019 to the General Assembly, which included funding for adult well visits. Funding for adult well visits was included in the Appropriations Act. The benefit will be effective January 1, 2019.

PEBA staff also worked to implement Naturally Slim, an online clinical program that uses weekly video lessons and interactive tools to teach the behavioral skills necessary to lose weight and keep it off long-term. It's proven to deliver positive outcomes with respect to weight management, diabetes prevention, metabolic syndrome reversal, blood pressure reduction and overall quality of life improvement for affected populations. The program will be offered beginning September 2018, to the adult State Health Plan membership, including Medicare-primary, who meet clinical risk criteria for obesity-related chronic conditions.

Enhance the customer experience for members and employers

PEBA's vision is to serve those who serve South Carolina and the agency does this by focusing efforts in areas that will provide the best service to the customer. Technology upgrades have provided for enhanced customer experiences. Data sharing was implemented between PEBA and third-party record keepers for the State Optional Retirement Program (State ORP) and the South Carolina Deferred Compensation Program. This enhancement simplified enrollment and claims processing for both members and employers.

Member portal enhancements expanded user capabilities to initiate insurance coverage changes after a special eligibility situation, including marriage, divorce, birth and adoption. Members and employers can now also upload supporting documentation to the portals.

The first *Insurance Summary* was developed for active employees based on feedback from employers. It included 2018 insurance benefits information and was delivered to employers prior to the 2017 open enrollment period for distribution to employees. The summary was also a resource for employers to use for new hires throughout 2018. To complement the summary, PEBA published an open enrollment web page, which included checklists of changes members could make during 2017 open enrollment.

PEBA sent the third Employer Group Report, along with other information about resources available to members, to the executive-level contact and primary benefits administrator in May 2018. The customized report provides a better understanding of the health of each employer's active employees and their dependents at the group level. The report is intended for the executive team and benefits administrator to use to identify areas of opportunity to improve member health outcomes for their population.

The South Carolina Deferred Compensation Program's website was enhanced in October 2017. New features of the site help participants visualize the future they want. Features include viewing estimated monthly retirement income; easy-to-use sliders which show the impact of saving more; and enrolling or increasing savings with one click. Additionally, the Plan Service Center (PSC) home page, which employers use to submit data to Empower Retirement was upgraded with innovative, industry-leading solutions. These improvements assisted in

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

increasing participant balances in the 401(k) and 457 plans of the South Carolina Deferred Compensation Program from \$4.1 billion to \$4.4 billion during fiscal year 2018.

Responsibly manage risk to the organization

The Enterprise Risk Management and Compliance Department continued to make strides to improve management of the programs that oversee PEBA’s compliance with state and federal regulations as well as the monitoring of those programs. PEBA has made progress in the development of the risk program through:

- Updating the agency’s incident response plan;
- Completing an agency risk assessment;
- Developing a risk management framework and risk dashboard; and
- Purchasing cyber liability insurance.

Maintain a workforce and work environment conducive to achievement of agency goals and objectives

In fiscal year 2018, a new internal employee wellness program was created. A wellness committee was also formed and includes representation from across the agency. Initiatives of the program include a weekly on-site farmer’s market; lunchtime fitness classes such as yoga and beginner cardio; and the PEBA gym, which offers basic equipment such as resistance bands, dumbbells and ankle weights.

In addition to required training, staff were provided numerous opportunities for voluntary self-development. Topics included PEBA-specific training regarding our statutory framework, actuarial valuations and the financial background of the retirement plans. Several book clubs were also hosted, which provided well-received personal and professional development. Staff also researched flexible work schedules and telecommuting. A pilot program was started to begin telecommuting.

Improve internal efficiencies through new system implementation

One of the most significant operational challenges the agency faces is the pending replacement of its legacy information systems. The procurement of the client services vendor was delayed due to protests of the award, which was originally awarded in January 2017. In October 2017, after an extended protest, Linea Solutions was awarded the client services vendor contract. Linea is onsite working to move peba:connect into the next phase. A request for proposal for the data vendor was issued in March 2018. A request for qualifications for the new system was released in March 2018.

A peba:connect web page was created to keep employers and members apprised of the project’s status. An email was sent to all employers on November 30, 2017, announcing the project.

Risk assessment and mitigation strategies

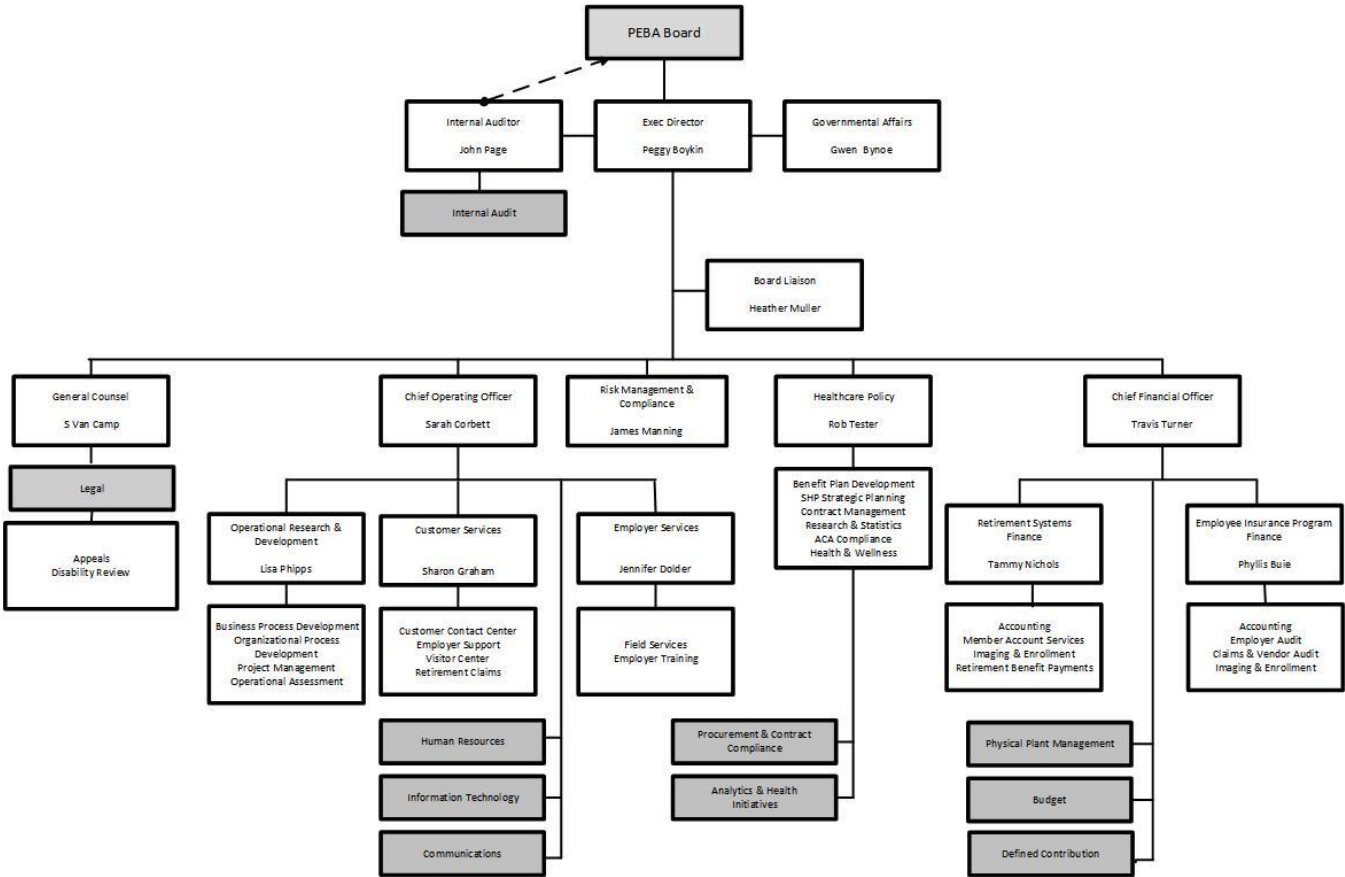
PEBA’s custom written information technology systems cover critical operational functions such as paying monthly retirement benefits and collecting monetary contributions to fund retirement benefits and health care payments. PEBA’s current IT systems are written in a dying language. Additionally, 27 percent of our workforce will be eligible to retire within the next five years. Staff eligible to retire includes critical IT system programmers and critical business subject matter experts.

AGENCY NAME:	South Carolina Public Employee Benefit Authority		
AGENCY CODE:	F500	SECTION:	105

The process to implement a new technology system will take at least five years and will cost approximately \$50 million. The General Assembly helped PEBA mitigate these operational IT risks by funding PEBA's authorization requests for the new system. PEBA covers approximately 10 percent of the state's population through its retirement and insurance programs. More than 160,000 members receive a monthly retirement benefit from PEBA, and more than 490,000 members are covered by the State Health Plan. A disruption in services for either one of these populations would affect the members themselves as well as the local economies.

Another major risk to PEBA programs is the increasing cost of health care and retirement. Health care costs as a whole are continually increasing. PEBA manages its cost with the goal of being below the national trend in health care expenses. However, even with prudent program management, health care costs continue to increase. Retirement costs have continued to increase, too. PEBA is working closely with the Joint Committee on Pension Systems Review.

Organization chart



Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2017-2018
Accountability Report

Agency Code: F500 Section: 108

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2017-18			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Maintaining Safety, Integrity and Security	G	1			Promote financially sound PEBA programs							
	S	1.1			Research best practices, and recommend and implement health plan design changes							
	M		1.1.1	State Health Plan expenditure growth per subscriber	4.40%	at least two percentage points below the five year average national benchmark of 7.8%	4.20%	calendar year	SHP specific weighted value from annual Segal Health Plan Cost Trend Survey	Average claims dollars per member (includes employee and dependents) increase current year compared to previous year benchmarked against national averages	Ensure plan is properly funded	
	M		1.1.2	State Health Plan actuarial value ratio (AVR - southeast)	80.82%	equal to or higher than the benchmark of the average of the southeast regional states of 76.1	81.83%	calendar year	Benefit design for each plan applied to CMS Actuarial Calculator	Portion the plan pays of the total allowable amount taking into account patient cost-sharing elements such as deductible, coinsurance and copayments	Assess value of benefits	
	M		1.1.3	State Health Plan average total monthly composite premium	\$676.00	at or below the southeast regional state average for total premium \$912.19	\$692.96	calendar year	PEBA's annual 50 State Survey	Composite premium is calculated based on current enrollment by coverage tier and premium for coverage tier	Evaluate cost of plan	
	M		1.1.4	State Health Plan net expenditures to revenue loss ratio	0.945	less than or equal to 1.0	0.943	calendar year	SHP revenue and claims data	Plan expenses as compared to Plan revenue	Ensure plan is properly funded	
	M		1.1.5	Cumulative cash balance of self-funded health plan reserves	229.00%	at least 140 percent of current estimated outstanding liability	248.00%	calendar year	SHP revenue and claims data	the amount of cash reserves available for claims payment and for any unexpected claims fluctuation	Ensure plan is properly funded	
Healthy and Safe Families	G	2			Improve health outcomes and promote retirement awareness							
	S	2.1			Promote member engagement with both retirement and insurance programs to ensure members understand benefit options and can make educated decisions and take personal responsibility regarding health and retirement							
	M		2.1.1	Achieve interactions annually with members & employers to promote retirement awareness through the following channels: online resources, attendance at early and mid-career seminars			10,000	55553	calendar year	website and employer services records	count of electronic and in person interactions with members	measures PEBA's educational efforts regarding retirement awareness
Government and Citizens	G	3			Enhance the customer service experience for members and employers							
	S	3.1			Implement cost effective integrated systems and processes that are intuitive and practical, and provide value for members and employers							

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2017-2018
Accountability Report

Agency Code: F500 Section: 108

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	Base	2017-18		Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure			Target	Actual				
	M		3.1.1		Call Center Customer Satisfaction Survey results	90.41%	>95.00%	94.84%	fiscal year	Survey Box (Voicemail System), monthly	Percentage of respondents to the Call Center Post-Call Satisfaction Survey who gave a response of "satisfied"	Ensure outstanding member and employer customer service
	M		3.1.2		Visitor Customer Satisfaction Survey results	99.65%	>95.00%	99.90%	fiscal year	ZIP SURVEY, daily	Percentage of respondents to the Visitors Center Post-Counseling Satisfaction Survey who gave a response of "satisfied"	Ensure outstanding member and employer customer service
	M		3.1.3		Trust: members feel the State Health Plan is a plan they can trust	8.1	at least 8 out of 10 where 1 means strongly disagree and 10 means strongly agree	8.3	calendar year	Annual BCBS Consumer Brand Index Survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan
	M		3.1.4		Likelihood to recommend: how likely members are to recommend the State Health Plan to family and friends	8.4	at least 8 out of 10 where 1 means very unlikely and 10 means very likely	8.1	calendar year	Annual BCBS Consumer Brand Index Survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan
	M		3.1.5		State Health Plan medical third-party administrator customer satisfaction	4.6	>= 4.5 where 1 means very dissatisfied and 5 means very satisfied	4.6	calendar year	BCBSSC Stae Health Plan after-call survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2018-2019
Accountability Report

Agency Code: F500 Section: 108

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Maintaining Safety, Integrity and Security	G	1			Promote financially sound PEBA programs							
	S	1.1			Research best practices, and recommend and implement health plan design changes							
	M		1.1.1	State Health Plan expenditure growth per subscriber	4.20%	at least two percentage points below the five year average national benchmark		calendar year	SHP specific weighted value from annual Segal Health Plan Cost Trend Survey	Average claims dollars per member (includes employee and dependents) increase current year compared to previous year benchmarked against national averages	Ensure plan is properly funded	
	M		1.1.2	State Health Plan actuarial value ratio (AVR)	81.83%	equal to or higher than the benchmark of the average of the southeast regional states		calendar year	Benefit design for each plan applied to CMS Actuarial Calculator	Portion the plan pays of the total allowable amount taking into account patient cost-sharing elements such as deductible, coinsurance and copayments	Assess value of benefits	
	M		1.1.3	State Health Plan average total monthly composite premium	\$692.96	at or below the southeast regional state average for total premium		calendar year	PEBA's annual 50 State Survey	Composite premium is calculated based on current enrollment by coverage tier and premium for coverage tier	Evaluate cost of plan	
	M		1.1.4	State Health Plan net expenditures to revenue loss ratio	0.943	less than or equal to 1.0		calendar year	SHP revenue and claims data	Plan expenses as compared to Plan revenue	Ensure plan is properly funded	
	M		1.1.5	Cumulative cash balance of self-funded health plan reserves	248.00%	at least 140 percent of current estimated outstanding liability		calendar year	SHP revenue and claims data	the amount of cash reserves available for claims payment and for any unexpected claims fluctuation	Ensure plan is properly funded	
Healthy and Safe Families	G	2			Improve health outcomes and promote retirement awareness							
	S	2.1			Promote member engagement with both retirement and insurance programs to ensure members understand benefit options and can make educated decisions and take personal responsibility regarding health and retirement							
	M		2.1.1	Achieve interactions annually with members & employers to promote retirement awareness through the following channels: online resources, attendance at early and mid-career seminars	55,553	10,000		calendar year	website and employer services records	count of electronic and in person interactions with members	measures PEBA's educational efforts regarding retirement awareness	
Government and Citizens	G	3			Enhance the customer service experience for members and employers							
	S	3.1			Implement cost effective integrated systems and processes that are intuitive and practical, and provide value for members and employers							
	M		3.1.1	Contact Center Customer Satisfaction Survey results	94.84%	>95.00%		fiscal year	Survey Box (Voicemail System), monthly	Percentage of respondents to the Contact Center Post-Call Satisfaction Survey who gave a response of "satisfied"	Ensure outstanding member and employer customer service	

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2018-2019
Accountability Report

Agency Code: F500 Section: 108

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
	M			3.1.2	Visitor Customer Satisfaction Survey results	99.90%	>95.00%		fiscal year	ZIP SURVEY, daily	Percentage of respondents to the Visitors Center Post-Counseling Satisfaction Survey who gave a response of "satisfied"	Ensure outstanding member and employer customer service
	M			3.1.3	Trust: members feel the State Health Plan is a plan they can trust	8.3	at least 8 out of 10 where 1 means strongly disagree and 10 means strongly agree		calendar year	Annual BCBS Consumer Brand Index Survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan
	M			3.1.4	Likelihood to recommend: how likely members are to recommend the State Health Plan to family and friends	8.1	at least 8 out of 10 where 1 means very unlikely and 10 means very likely		calendar year	Annual BCBS Consumer Brand Index Survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan
	M			3.1.5	State Health Plan medical third-party administrator customer satisfaction	4.6	>= 4.5 where 1 means very dissatisfied and 5 means very satisfied		calendar year	BCBSSC Stae Health Plan after-call survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan
	M			3.1.6	Deferred Compensation third-party administrator customer satisfaction	4.5	>= 4.5 where 1 means very dissatisfied and 5 means very satisfied		calendar year	Deferred Compensation after-call survey	Sum of responses divided by the number of questions	Determine trust and confidence in plan

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2017-2018
Accountability Report

Agency Code: F500 Section: 108

Program Template

Program/Title	Purpose	FY 2017-18 Expenditures (Actual)				FY 2018-19 Expenditures (Projected)				Associated Measure(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
Restricted Funds:					\$ -				\$ -	
I. Administration	To provide executive leadership to the Employee Insurance Program and Retirement Systems		\$ 290,040		\$ 290,040		\$ 295,582		\$ 295,582	
II. A. Employee Insurance Program	To provide cost effective insurance benefits to employees and retirees of public sector employers in South Carolina to include health, dental, life, long term care and flexible spending accounts. Includes adoption assistance		\$ 9,912,937		\$ 9,912,937		\$ 11,290,257		\$ 11,290,257	1.1.1 - 1.1.6, 2.1.1, 3.1.1 - 3.1.5
II. B. Retirement Systems	To administer a comprehensive program of retirement benefits responsive to the needs of public employees and to perform fiduciary duties as stewards of the contributions and distributions of the pension trust funds.		\$ 12,457,986		\$ 12,457,986		\$ 14,221,458		\$ 14,221,458	3.1.1, 3.1.2
II. C. Operational IT System	To develop and implement a new pension and benefits administration system.		\$ 1,820,679		\$ 1,820,679		\$ 10,000,000		\$ 10,000,000	
III. Employee Benefits	To increase the economic security of agency staff and improve worker retention		\$ 5,436,512		\$ 5,436,512		\$ 6,222,794		\$ 6,222,794	
					\$ -				\$ -	
Total Restricted Funds			\$ 29,918,155		\$ 29,918,155		\$ 42,030,091		\$ 42,030,091	
					\$ -				\$ -	
General Funds	Employer Contribution pass-throughs	\$ 125,654,012			\$ 125,654,012	\$ 109,468,739			\$ 109,468,739	
					\$ -				\$ -	
Agency Total					\$ 155,572,167				\$ 151,498,830	

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2017-2018
Accountability Report

Agency Code: F500 Section: 108

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
1	S.C. Const. art. X, § 16	State	Statute	Requires funding of the state retirement systems on a sound actuarial basis and establishes that retirement funds must be held for the exclusive benefit of members	Yes	Yes	Other service or product our agency must/may provide	Retirement benefits
2	Title 1, Chapter 11, Article 5 of the South Carolina Code of Laws (S.C. Code Ann. §§ 1-11-703 to 1-11-780)	State	Statute	Provides for the administration of the state's employee insurance benefit plans by PEBA	Yes	Yes	Other service or product our agency must/may provide	Insurance benefits
a	S.C. Code Ann. § 1-11-705	State	Statute	Establishes PEBA's responsibilities as trustee and administrator of the Retiree Health Insurance Trust Fund	Yes	Yes	Other service or product our agency must/may provide	Retiree Insurance Benefits
b	S.C. Code Ann. § 1-11-707	State	Statute	Establishes PEBA's responsibilities as trustee and administrator of the Long Term Disability Insurance Trust Fund	Yes	Yes	Other service or product our agency must/may provide	Long-term disability benefits
c	S.C. Code Ann. § 1-11-710	State	Statute	Provides for PEBA's responsibilities in adopting and administering the state's employee insurance benefit plans	Yes	Yes	Other service or product our agency must/may provide	Insurance benefits
3	Title 8, Chapter 23 of the South Carolina Code of Laws (S.C. Code Ann. §§ 8-23-10 to 8-23-110)	State	Statute	Provides for the administration of the state's Deferred Compensation Program	Yes	Yes	Other service or product our agency must/may provide	Deferred compensation benefits
a	S.C. Code Ann. § 8-23-20	State	Statute	Establishes PEBA's responsibilities in implementing and administering the Deferred Compensation Program	Yes	Yes	Other service or product our agency must/may provide	Deferred compensation benefits
4	Title 9, Chapter 1 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-1-10 to 9-1-2210)	State	Statute	Provides for the administration of the South Carolina Retirement System (SCRS)	Yes	Yes	Other service or product our agency must/may provide	Retirement benefits (SCRS)
a	S.C. Code Ann. § 9-1-210	State	Statute	Provides that PEBA is responsible for the administration and operation of SCRS	No	Yes	Other service or product our agency must/may provide	Retirement benefits (SCRS)
b	S.C. Code Ann. § 9-1-1310	State	Statute	Names PEBA as co-trustees of the state's retirement systems	No	Yes	Other service or product our agency must/may provide	Retirement Benefits
5	S.C. Code Ann. § 9-2-20	State	Statute	Requires PEBA to appoint the members of the South Carolina Retirement and Preretirement	No	No		
6	Title 9, Chapter 3 and Chapter 5 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-3-10 to 9-3-580 and 9-5-10 to 9-5-500)	State	Statute	Designates the South Carolina Retirement System and its Director as the state agency responsible for administering the state's agreement for Social Security coverage of its public employees	Yes	Yes	Other service or product our agency must/may provide	Assist Social Security Administration
7	Title 9, Chapter 4 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-4-10 to 9-4-50)	State	Statute	Creates and establishes the responsibilities of PEBA	Yes	Yes	Other service or product our agency must/may provide	Retirement and Insurance Benefits
a	S.C. Code Ann. § 9-4-10	State	Statute	Establishes PEBA, sets the membership and qualifications of the PEBA Board of Directors, and provides for PEBA's responsibility for the administration of the former Employee Insurance	No	Yes	Other service or product our agency must/may provide	Retirement and Insurance Benefits
8	Title 9, Chapter 8 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-8-10 to 9-8-270)	State	Statute	Provides for the administration of the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS)	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits (JSRS)
a	S.C. Code Ann. § 9-8-30	State	Statute	Provides that PEBA is responsible for the administration and operation of JSRS	No	Yes	Other service or product our agency must/may provide	Retirement Benefits (JSRS)
9	Title 9, Chapter 9 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-9-5 to 9-9-260)	State	Statute	Provides for the administration of the Retirement System for Members of the General Assembly of the State of South Carolina (GARS)	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits (GARS)
a	S.C. Code Ann. § 9-9-30	State	Statute	Provides that PEBA is responsible for the administration and operation of GARS	No	Yes	Other service or product our agency must/may provide	Retirement Benefits (GARS)
10	Title 9, Chapter 10 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-10-10 to 9-10-80)	State	Statute	Provides for the administration of the National Guard Retirement System (SCNG Plan)	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits (SCNG)
a	S.C. Code Ann. § 9-10-20	State	Statute	Provides that PEBA is responsible for the administration and operation of the SCNG Plan	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits (SCNG)
11	Title 9, Chapter 11 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-11-10 to 9-11-525)	State	Statute	Provides for the administration of the South Carolina Police Officers' Retirement System (PORS)	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits (PORS)
a	S.C. Code Ann. § 9-11-30	State	Statute	Provides that PEBA is responsible for the administration and operation of PORS	No	Yes	Other service or product our agency must/may provide	Retirement Benefits (PORS)

12	Title 9, Chapter 12 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-12-10 to 9-12-120)	State	Statute	Provides for the administration of qualified excess benefits arrangements (QEBAs)	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits
13	Portions of Title 9, Chapter 16 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-16-10, 9-16-20, 9-16-40, 9-16-60, 9-16-70, 9-16-80)	State	Statute	Sets out certain responsibilities for PEBA as trustee of the assets of the state's retirement systems	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits
a	S.C. Code Ann. § 9-16-20	State	Statute	Designates the PEBA Board as trustees of the retirement systems' investment group trust	No	Yes	Other service or product our agency must/may provide	Retirement Benefits
14	S.C. Code Ann. § 9-16-335	State	Statute	Sets the assumed rate of return of the investments of the retirement systems' assets to be used in the valuation of the systems	No	Yes	Other service or product our agency must/may provide	Retirement Benefits
15	Title 9, Chapter 18 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-18-10 to 9-18-100)	State	Statute	Provides for the administration of qualified domestic relations orders (QDROs) related to members' benefits under the state's retirement systems	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits
16	Title 9, Chapter 20 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-20-10 to 9-20-60)	State	Statute	Provides for the administration of the State Optional Retirement Program (ORP)	Yes	Yes	Other service or product our agency must/may provide	State Optional Retirement Program
a	S.C. Code Ann. § 9-20-30	State	Statute	Provides that PEBA is responsible for the administration of the ORP	Yes	Yes	Other service or product our agency must/may provide	State Optional Retirement Program
17	Title 9, Chapter 21 of the South Carolina Code of Laws (S.C. Code Ann. §§ 9-21-10 to 9-21-70)	State	Statute	Establishes the South Carolina Retirement Systems Claims Procedures Act for the resolution of claims involving the administration of the retirement systems	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits
18	2018-2019 Appropriations Act, Part 1B, Proviso 106.1	State	Proviso	Directs the use of appropriated funds for SCRS and PORS contribution rate increases	Yes	Yes	Other service or product our agency must/may provide	Retirement Benefits (SCRS and PORS)
19	2018-2019 Appropriations Act, Part 1B, Provisos 108.1 to 108.15	State	Proviso	Sets out several provisos related to the employee benefit plans administered by PEBA, including provisions related to premium increases for the State Health Plan, certain coverage	Yes	Yes	Other service or product our agency must/may provide	Retirement and Insurance Benefits
20	Federal tax law related to qualified governmental retirement plans	Federal	Regulation	PEBA must ensure that the governmental defined contribution and defined benefit retirement plans it administers comply with the applicable provisions of the Internal Revenue	No	No		
21	Federal law related to operation of governmental health insurance plans	Federal	Statute	PEBA must ensure that its administration of the state's health insurance plans complies with	No	No		
		Federal	Regulation	the applicable provisions of federal law related to insurance plans, including, but not limited	No	No		
22	State statutes and regulations that generally apply to the operations of state agencies	State	Statute	As a state agency, PEBA is subject to the provisions of state statutes and regulations that	No	No		
		State	Regulation	generally apply to the operations of all state agencies, including, but not limited to, the South	No	No		
		Federal	Statute	As an employer, PEBA is subject to various federal and state laws and regulations that apply	No	No		
23	Federal and State laws and regulations applicable to PEBA as an employer	Federal	Regulation	to employers, including, but not limited to, federal employment laws like the ADA, ADEA,	No	No		
		State	Statute	USERRA, and FMLA, as well as state human resources statutes and regulations. Some of these	No	No		
		State	Regulation	laws, like USERRA and FMLA, also have implications for PEBA's administration of the	No	No		

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2017-2018
Accountability Report

Agency Code: F500 Section: 108

Customer Template

Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	<i>Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.</i>
Administration and Operations	Provides oversight of internal operations and administrative functions to include customer service, employer services, information technology and human resources; directs operational research and development, as well as the development and implementation of agency strategic plans		Executive Branch/State Agencies	
			Legislative Branch	
			Judicial Branch	
			Local Govts.	
			School Districts	
Financial	Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees Directs the financial activity and reporting of the retirement plans and insurance benefits offered to public employees; provides oversight to the financial operations of insurance benefits and Other Post-employment Benefits trust funds, five defined benefit plans, one defined contribution plan and the South Carolina Deferred Compensation Program		Executive Branch/State Agencies	
			Legislative Branch	
			Judicial Branch	
			Local Govts.	
			School Districts	
Health Care Policy	Directs contract and plan compliance to offer the most cost effective options while providing maximum benefit within regulatory requirements; oversees the research, analysis and pricing of the State Health Plan		Executive Branch/State Agencies	
			Legislative Branch	
			Judicial Branch	
			Local Govts.	
			School Districts	

Risk Management and Compliance	Monitors the agency's policies and programs for compliance issues; develops and manages an overall risk management framework and incident response plans	Executive Branch/State Agencies
		Legislative Branch
		Judicial Branch
		Local Govts.
		School Districts
Governmental Affairs	Provides research and assistance to legislative staff in the provision of retirement and health benefits, both in the service of constituents and relative to the statutes and regulations that govern our agency	Legislative Branch
Legal	Provides consultation to agency leadership and staff concerning the operation and compliance of governmental employee retirement and insurance benefit plans; represents the agency in matters at the administrative, trial and appellate levels and coordinates associated outside legal counsel	Executive Branch/State Agencies
		Legislative Branch
		Judicial Branch
		Local Govts.
		School Districts
Internal Audit	Provides the PEBA Board of Directors independent and timely execution of risk-based internal audits in accordance with agency processes, policies and internal controls	Executive Branch/State Agencies
		Legislative Branch
		Judicial Branch
		Local Govts.
		School Districts

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

**Fiscal Year 2017-2018
Accountability Report**

Agency Code: F500 **Section:** 108

Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Goal(s)
General Assembly	State Government		
Retirement System Investment Commission	State Government	RSIC manages and invests the public pension trust funds that are administered by our agency.	1
State Fiscal Accountability Authority	State Government		
State agencies	State Government		
Higher education	Higher Education Institute		
School districts	K-12 Education Institute	PEBA offers retirement and insurance benefits to public employees and retirees of these employer types; PEBA works collaboratively with employers to manage benefits.	2, 3
Local subdivisions of government	Local Government		
Other employers	Private Business Organization		
Active Health Management	Private Business Organization		
BlueCross BlueShield of South Carolina	Private Business Organization		
Companion Benefit Alternatives	Private Business Organization		
Express Scripts	Private Business Organization		
EyeMed	Private Business Organization		
MetLife	Private Business Organization		
Selman and Company	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.	2, 3
The Standard	Private Business Organization		
WageWorks	Private Business Organization		
Empower Retirement	Private Business Organization		
MassMutual	Private Business Organization		
MetLife Resources	Private Business Organization		
TIAA	Private Business Organization		
VALIC	Private Business Organization		
GRS Consulting	Private Business Organization	GRS Consulting serves as the actuary for the State Health Plan and Retirement Systems.	1
Segal Marco Advisors	Private Business Organization	Segal Marco Advisors serves as the investment consultant for the State Optional Retirement Program and South Carolina Deferred Compensation Program.	1
CliftonLarsonAllen	Private Business Organization	CliftonLarsonAllen is retained by the SC Office of the State Auditor to audit certain financial and actuarial information supplied by PEBA.	1
Linea Solutions	Private Business Organization	Linea Solutions provides consultation services for the peba:connect project.	3
IceMiller	Private Business Organization	IceMiller serves as the outside legal counsel for the agency.	1
Bruner, Powell, Wall and Mullins	Private Business Organization	Outside procurement legal counsel.	1
USI	Private Business Organization	Cyber Insurance Broker	1
Beazley	Private Business Organization	Cyber Insurance Provider	1
Mandiant	Private Business Organization	Mandiant provides security risk assessment services.	1
Sungard Availability Services	Private Business Organization	Sungard Availability Services provides off-site disaster recovery services for our information systems.	1

Agency Name: PUBLIC EMPLOYEE BENEFIT AUTHORITY

Fiscal Year 2017-2018
Accountability Report

Agency Code: F500 Section: 108

Report and External Review Template

Item	Is this a Report, Review, or both?	Report or Review Name	Name of Entity Requesting the Report or Conducting Review	Type of Entity	Reporting Frequency	Current Fiscal Year: Submission Date or Review Timeline (MM/DD/YYYY)	Summary of Information Requested in the Report or Review	Method to Access the Report or Information from the Review
1	External Review and Report	Insurance Financial Statements	South Carolina Office of the State Auditor Audit conducted by CliftonLarsonAllen.	State	Annually	Submitted 10/16/2017 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of the South Carolina Public Employee Benefit Authority, Insurance Benefits and Other Post Employment Benefits Trust Funds	http://www.peba.sc.gov/factsfigures.html
2	External Review and Report	Retirement Financial Statements	South Carolina Office of the State Auditor Audit conducted by CliftonLarsonAllen.	State	Annually	Submitted 10/13/2017 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of the South Carolina Public Employee Benefit Authority Retirement Systems' financial statements	http://www.peba.sc.gov/factsfigures.html
3	External Review and Report	SC Deferred Compensation Plan Financial Statements	South Carolina Office of the State Auditor Audit conducted by CliftonLarsonAllen.	State	Annually	Submitted 10/12/2017 for review timeline 01/01/2016 to 12/31/2016	Report is an audit of the South Carolina Deferred Compensation Plan financial statements	http://www.peba.sc.gov/factsfigures.html
4	External Review and Report	Retirement Comprehensive Annual Financial Report	CAFR is required by statute as indicated in 9-1-300.	State	Annually	Submitted 12/8/2017 for review timeline 07/01/2016 to 06/30/2017	Section 9-1-300 of the South Carolina Code of Laws requires that a report be published annually showing the fiscal transactions of the systems	http://www.peba.sc.gov/factsfigures.html
5	External Review and Report	State of South Carolina OPEB Valuation Report	GASB	Federal	Annually	07/01/2016 to 06/30/2017	Report includes the results of an Actuarial Valuation of the liabilities associated with the employer financed retiree health benefits and long term disability benefits provided through PEBA for the State of South Carolina. Annual actuarial valuations are required by statute (§9-1-260).	http://www.peba.sc.gov/factsfigures.html
6	External Review and Report	South Carolina Retirement System Actuarial Valuation	General Assembly (§9-1-260) GRS Consulting provides the valuations.	State	Annually	Submitted 12/18/2017 for review timeline 07/01/2016 to 06/30/2017	This report describes the current actuarial condition of the South Carolina Retirement System (SCRS), determines the calculated employer and member contribution rates, and analyzes changes in the System's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	http://www.peba.sc.gov/factsfigures.html
7	External Review and Report	Police Officers Retirement System Actuarial Valuation	General Assembly (§9-1-260) GRS Consulting provides the valuations.	State	Annually	Submitted 12/18/2017 for review timeline 07/01/2016 to 06/30/2017	This report describes the current actuarial condition of the Police Officers Retirement System (PORS), determines the calculated employer and member contribution rates, and analyzes changes in this system's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	http://www.peba.sc.gov/factsfigures.html

8	External Review and Report	Judges and Solicitors Retirement System Actuarial Valuation	General Assembly (§9-1-260) GRS Consulting provides the valuations.	State	Annually	Submitted 12/18/2017 for review timeline 07/01/2016 to 06/30/2017	This report describes the current actuarial condition of the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS), determines the calculated employer contribution requirement, and analyzes changes in the System's financial condition. In addition, the report provides various summaries of the data.	http://www.peba.sc.gov/factsfigures.html
9	External Review and Report	General Assembly Retirement System Actuarial Valuation	General Assembly (§9-1-260) GRS Consulting provides the valuations.	State	Annually	Submitted 12/18/2017 for review timeline 07/01/2016 to 06/30/2017	This report describes the current actuarial condition of the Retirement System for Members of the General Assembly of the State of South Carolina (GARS), determines the calculated employer contribution requirement, and changes in the System's financial condition. In addition, the report provides various summaries of the data. •Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	http://www.peba.sc.gov/factsfigures.html
10	External Review and Report	South Carolina National Guard Supplemental Retirement Plan Actuarial Valuation	General Assembly (§9-1-260) GRS Consulting provides the valuations.	State	Annually	Submitted 12/18/2017 for review timeline 07/01/2016 to 06/30/2017	This report describes the current actuarial condition of the South Carolina National Guard Supplemental Retirement Plan (SCNG), determines the calculated employer contribution requirement, and analyzes changes in the System's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	http://www.peba.sc.gov/factsfigures.html
11	External Review and Report	GASB 67, 68, 74 and 75 Report provided by GRS Consulting	PEBA Report prepared by GRS Consulting	Outside Organization	Annually	Submitted 12/29/2017 for review timeline 07/01/2016 to 06/30/2017	This report provides the accounting and actuarial information required for PEBA and covered employers to comply with GASB statements 67 and 68.	http://www.peba.sc.gov/rgasb.html
12	External Review and Report	CliftonLarsonAllen (GASB 68 and 75 Auditors)	South Carolina Office of the State Auditor Audit conducted by CliftonLarsonAllen	Outside Organization	Annually	Submitted 2/07/2018 for review timeline 07/01/2016 to 06/30/2017	This audit is of the GASB 67 and 68 schedules compiled by GRS such that covered employers can rely on the audited information	http://www.peba.sc.gov/rgasb.html
13	External Review and Report	Multi-Phase Security Assessment	Mandiant	Outside Organization	Annually	2/7/2018	A security assessment of the PEBA internal corporate network and external, Internet accessible network. The purpose of this assessment was to offer recommendations that would help SC PEBA prevent, detect, and contain threats to its systems.	Confidential
14	Internal Review and Report	Report on Insurance and Retirement Receivables	SC PEBA Internal Audit Department	State	Periodically	Submitted 09/12/2017 for review timeline 03/31/2017	Report is an audit of PEBA insurance and retirement plan receivables as of 03/31/2017	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov
15	Internal Review and Report	Report on Retirement Average Final Compensation	SC PEBA Internal Audit Department	State	Periodically	Submitted 12/04/2017 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of the calculation of a worker's average final compensation (AFC) for accuracy and timeliness	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov
16	Internal Review and Report	Report on Retirement Benefits Quality Assurance	SC PEBA Internal Audit Department	State	Periodically	Submitted 12/05/2017 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of the quality assurance controls that are part of the retirement claims and payroll processes	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov
17	Internal Review and Report	Report on Retirement Cash Account Reconciliations	SC PEBA Internal Audit Department	State	Periodically	Submitted 12/20/2017 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of PEBA's retirement cash account reconciliations	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov

18	Internal Review and Report	Report on SC National Guard Retirement Plan Compliance	SC PEBA Internal Audit Department	State	Periodically	Submitted 02/28/2018 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of SC National Guard's retirement plan compliance with SC Code of Laws Title 9 (Retirement Systems), Chapter 10 (National Guard)	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov
19	Internal Review and Report	Report on Retirement Plan Tax Reporting	SC PEBA Internal Audit Department	State	Periodically	Submitted 04/11/2018 for review timeline 01/01/2017 to 12/31/2017	Report is an audit of PEBA's Federal and State tax returns for calendar year 2017	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov
20	Internal Review and Report	Report on Police Officers Retirement System Compliance	SC PEBA Internal Audit Department	State	Periodically	Submitted 05/31/2018 for review timeline 07/01/2016 to 06/30/2017	Report is an audit of PORS' compliance with SC Code of Laws Title 9 (Retirement Systems), Chapter 11 (Police Officers Retirement System)	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov
21	Internal Review and Report	Report on State ORP and Deferred Compensation Plan Compliance	SC PEBA Internal Audit Department	State	Periodically	Submitted 08/15/2018 for review timeline 07/01/2016 to 06/30/2017 (State ORP) and 01/01/2017 to 12/31/2017 (DCP)	Report is an audit of compliance with SC Code of Laws Title 9 (Retirement Plans), Chapter 20 (State ORP) and Title 8 (Public Officers and Employees) Chapter 23 (Deferred Compensation Program)	Contact John E. Page, CIA, CISA, CRMA - PEBA Director of Internal Audit, jpage@peba.sc.gov