



QUICK GROUP, LLC
P.O. Box 415
Mt. Pleasant, SC 29464
Telephone 843.737.2705

Investigations
Financial Forensic Accounting

fworrell@quickgroupllc.com

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Final Report

Inquiry Report

Assignment

On July 10, 2026, Quick Group ("QG") was retained by Howell, Gibson and Hughes, P.A. to conduct an independent inquiry for Beaufort County Council of internal investigations in 2026 predicated on an anonymous complaint. QG was also requested to provide comments and recommendations on the complaint/whistleblower processes, and certain other matters.

Part I

Background on the Resignation of the CFO

In what started out in February 2026 as one anonymous complaint, ultimately turned into four separate matters that were investigated internally by Beaufort County ("BC"). The result of the investigations into these four matters formed the basis for the resignation of the CFO¹.

Those Internal Investigations included:

- Finance Department work environment and management as it relates to the CFO
- Human Services Department/Cozy fund deficit as it relates to the CFO
- Deletion of files by the CFO
- Mauldin and Jenkins, CPAs Management Letter as it relates to the CFO

Summary Conclusions from the Quick Group Investigation

QG performed an independent review² of these four matters. After a thorough analysis of the facts and circumstances, we conclude:

1. As it relates to the Finance Department work environment, there was sufficient merit for administrative intervention by the County Administrator for establishing a managerial improvement plan that resulted in the desired improvement.

¹ June 11, 2026 letter addressed to the former CFO that states, "...to provide reasonable written notice of the nature of the acts that formed the basis for your separation from employment, effective May 12, 2026..."

² On 7/10/2026, QG was provided with a substantial number of documents related to the internal investigations including the anonymous complaint sent to Human Resources Department ("HR") through the Beaufort County website. On 7/27/2026, additional documents were provided to QG that were related to the subject of the original investigations but not found in the initial production.



2. As it relates to the other investigations for the three remaining areas leading to the resignation of the former CFO, we disagree with the findings and interpretations of the County Internal Investigations as reflected in a letter dated June 11, 2026, under the name of the County Administer, and provided to him, the Deputy County Administrator, and the County Attorney by the HR Director.

Analysis

The following is a summation of the County's Internal Investigations with QG Inquiry findings placed after with comments as to affirming or dissenting opinions.

1. BC Internal Investigation #1: Finance Department work environment and management

On February 23, 2026, based on one anonymous complaint that cited work environment and managerial issues in the Finance Department, specifically mentioning the CFO, the County Administrator authorized an internal investigation by the Human Resources Department ("HR") into the matter.

The investigation led to 26 interviews that included all Finance Department staff, related departments in the same building, and several other staff from other departments that interacted with the CFO.

On 3/19/2026, the completion of the investigation resulted in a report entitled, "Confidential: Workplace Investigation Summary Report" that presented the background, details, investigative steps, and five areas of concern with findings.

Result of BC Internal Investigation #1: CFO was placed on a Performance Improvement Plan ("PIP") issued 3/27/2026.

QG Inquiry #1: Finance Department work environment/management

QG conducted 43 interviews, 16 inside the Finance Department and related departments in the same building, and 27 interviews in other departments outside the building.

QG Findings:

Agreement with BC: We found the results of the interviews inside the Finance Department building to be consistent as it relates to the CFO's interaction with some of the staff. The BC report fairly reflects what some of the staff expressed as it relates to the CFO. There appears to have been sufficient justification for upper management intervening by providing counseling and guidance as found in the PIP sessions. Our interviews indicated that the CFO was fully compliant with the PIP, and that the staff saw a dramatic improvement in the workplace as it related to the CFO's conduct.

Disagreement with BC: The BC report omits the concerns that many of the staff had with the Finance Director as far as conduct, support, and performance. The interviews of both BC and QG captured these concerns and should have been reviewed by upper management³ for a more complete understanding. Since BC's report, three staff members resigned, all citing issues with the Finance Director.

³ The Deputy County Administrator indicated that while the report addressed only the CFO, she had read the underlying interviews and was aware of other issues.



Also, while about half the staff within the Finance Department had these concerns with the CFO and with the Finance Director, a large number of the 27 interviewed in other departments provided strong support for the CFO. This should have been an important factor considering the CFO spent 50% of the time outside of the Finance Building interacting with the other departments and management.

2. BC Internal Investigation #2: Human Services Department/Cozy fund deficit

The Deputy County Administrator (“DCA”) on March 3, 2026, began an investigation into what was categorized as a “whistleblower” complaint that stated that on March 2, 2026, the CFO provided misinformation in answering a Council Member’s question in a committee meeting that was discussing the Cozy program having a negative balance and possibly merging (not eliminating) Human Services into another program.

The “misinformation” statement by the CFO was that she did not know why certain revenue was not received years earlier. The “whistleblower” had proof that the revenue was received that months earlier he had provided this information to his Assistant County Administrator (“ACA”) (though not to the Finance Department). What the “whistleblower” did not know was that the revenue had actually been credited to the fund, and the Cozy fund was nevertheless negative as correctly presented to Council Members by the CFO. The CFO at the time of her statement was unaware of the recording of the revenue but correct on the negative balance of the fund, which was the salient point. The BC report states this in the very last line of the three-page report.

QG Findings:

Agreement with BC: QG agrees with the report. Our inquiry, however, provides additional information that we believe eliminates fault with the CFO as it relates to this matter.

Three interviews were conducted that provide the basis for this position. The Human Services Director had one and only one contact with the CFO and Budget Director. The CFO advised both the Director and his ACA of the deficit. The CFO encouraged the Director to meet with the Grants Administrator to help sustain the program. Secondly, the ACA stated that she did not send the revenue data (checks) to the CFO which might have initiated a deeper dive by the Finance Department. However, a deeper analysis would have shown that the revenue was properly accounted for but despite that the fund was indeed negative as stated by the CFO.

We believe the ACA was not at fault, either, based on our interview with her and with the County Administrator. The ACA advised that the Cozy program had for 20 years struggled for adequate funding. She came up with what appeared to be a strategic plan to provide sustainable resources for Human Services by merging it under the NexusCare program. That program shared some of the tasks of Human Services and could augment their efforts. Furthermore, NexusCare did not have funding issues that had plagued Human Services. Her plan would still provide for the services but in a more efficient and sustainable way.

The ACA’s plan found support with the County Administrator and with County Council members. Only at the last minute was the merger plan stopped for some reason.



The CFO was told of the merger plan, but not of the revenue receipt data. When provided with the revenue data, it was found that the identified revenue had in fact been credited to the fund but that the fund remained negative, as originally stated.

Disagreement with BC: QG disagrees with using this matter as a basis as spelled out in the June 11, 2026 letter addressed to the former CFO that states, "...to provide reasonable written notice of the nature of the acts that formed the basis for your separation from employment, effective May 12, 2026...". In the letter it provides the following:

"...Administration also received a whistleblower complaint concerning the financial accounting of a County department that you had previously recommended for closure due to insufficient revenue..."

QG found no basis for the statement that the CFO recommended closure. QG found just the opposite. The CFO had in a meeting witnessed by the Budget Director and the ACA suggested trying to obtain a Grant to provide additional revenue to sustain the Department.

The letter continues:

"Administration investigated the complaint and determined that the Department Head of Human Service had previously raised concerns to you regarding revenues from prior years that had not been properly recorded. It was determined that you did not conduct sufficient due diligence to investigate those concerns when they were presented. Ultimately, this resulted in misinformation being provided to both County Council and Administration relating to an extremely sensitive and public-facing topic."

QG's interviews, as mentioned earlier, showed that the Department Head went to his ACA. The ACA did not provide the revenue information to the CFO. Even if the data was provided to the CFO, while the revenue would have been found to have been received, it would have also found it was recorded as well, and that the fund was negative as stated by the CFO.

Furthermore, when the data was provided, the Finance Department and the CFO immediately proved this point through their analysis and provided this data along with a chronology with exhibits in a detailed report to the Administration, which was incorporated into the Deputy County Administrator's report.

3. BC Internal Investigation #3: Deletion of Files

While investigating the Workplace matter, the HR investigator learned from former Capital Improvement Project ("CIP") Interim Director that files from the CIP SharePoint drive were deleted by the CFO in January 2026. The HR investigator contacted the IT department to have the deleted files recovered. At some point, IT was asked to do an analysis of the deletions looking back from January 13, 2026 through February 10, 2026, a 29-day period. A second IT investigation was at some point also conducted for the period November 5, 2025 through May 4, 2026.

The DCA produced a report that included excerpts of the IT Reports, interview notes from interviewing the CFO on May 7, 2026, information from the former CIP Interim Director, and Screenshots of the CIP files that were told to her by the CIP Interim Director to be used regularly.



The BC report by the DCA included the following:

“On May 7, 2026, [DCA] asked [CFO] about the files, stating that it has been brought to Administration’s attention that files were deleted. [CFO] was asked about the deletion, and her response was that they were “her files” and contained personnel information. She said she did not copy those files into another drive and stated repeatedly they were only her files. She did state that she no longer has access to the CIP SharePoint files. As of today, all the records have been retained and reviewed by the CIP team. Of the files deleted and since recovered, the CIP team uses approximately 68 files regularly or for historical information (see attached).

In addition, in November and December 2025 there were two instances where [CFO] went into another employee’s folder [staff] and deleted files-photos and outlook folder.”

QG Findings:

Disagreement with BC: QG disagrees with the report, the interview notes with the CFO, and with the assertions of the former Interim Director of CIP.

A recount of the events is necessary to understand this matter and is provided below:

Content of the Files/How they came to CIP

The CFO was previously employed with BC as the Budget Director and for a few months in CIP until 2023. When she left, her access to SharePoint was disabled. As is the practice of the IT Department, her laptop hard drive (local drive/desktop) was copied. Those files were then placed in a folder on the SharePoint site of the employees last Department, in this case it was CIP and labeled, “ZZZ [CFO] old files”.

Unbeknownst to the IT Department, the data that was placed on the SharePoint site, accessible to anyone in the department, was highly restricted salary data for all BC employees. The data came from when the former CFO was Budget Director. As the CFO, the Budget files were now her responsibility at the time she discovered the files.

How the CFO discovered the files

The CFO dealt with every department because of her role in budget and finance. Because of this, the CFO has extraordinary and broad access through the SharePoint system. On January 27 2026, the CFO was assisting the ACA and the IT Department Administrator in gaining access to a file in CIP relating to a former CIP employee who had since moved to Zoning and Planning. During this authorized activity, the CFO noticed at the bottom of the folder list, “ZZZ [CFO] old files”. When she opened the folder, she noticed that the files were from her days as the Budget Director with the highly restricted salary data and other things far outside of CIP’s purview.

Because of the highly sensitive nature of the content, the former CFO deleted the ZZZ [CFO] old files folder, only.

The former CFO did not transfer the data; *she did not have to*.

CFO advised the DCA that the deleted files already exist on her laptop/how this is true

In the May 7, 2026 meeting, the former CFO advised the DCA that the deleted files already existed on her current laptop computer and turned her computer to show the DCA. The DCA asked if she could make a screenshot of the files on her computer. The former CFO said she could but that she had added files and that it would not look the same.

QG inquiry found during an interview with the IT Director that in November 2024, the IT Department restored the former CFO's laptop with the exact same credentials that she had when she left in 2023, not typical of others that return to BC employment. Because of this, the C: drive, i.e. the local drive/desktop, was repopulated with the same data, files, and folders from the cloud. This is not unlike when a computer crashes and a new computer is issued to the employee. The files from the local drive were restored. This would account for why the former CFO was advising the DCA that no files were lost.

ACA for CIP immediately informed of the deletion and why

The former CFO contemporaneously informed the ACA for CIP of her actions, the content, and why she did it, as she was there assisting him.

Assertion of the 68 Files being used regularly

According to the DCA, the assertion that the CIP files deleted were used regularly came from the former Interim Director of CIP. This is incorrect as it relates to ZZZ [CFO] old files folder. The DCA report itself attached screenshots of the files. All the files showed that the files had not been accessed *since 2023*, except a few that were accessed in April and May 2026, *months after the deletion*.

The QG inquiry also included an interview of the staff at the CIP department that advised the same, that they knew of the folder but never accessed it because they had no need to access it.

Secondary Deletion of former department employee's files

As mentioned before, when a person leaves the department, the files from that employee are placed with the last department's supervisor. In this case, the former department employee's local drive content were placed with the CFO. The CFO reviewed the content and deleted personal photos and outlook duplicated data. This appears to be appropriate for a supervisor to do.

Administration's interpretation of the Deletion

QG believes that the deletion events were the primary focus of the administration.

The June 11, 2026 letter bearing the County Administrator's name and title on the signature line⁴ concludes with the following as it relates to the deletions:

"...when questioned by the Deputy County Administrator on May 7, 2026, regarding these deletions, you expressed no remorse or acknowledgement that your actions constituted not only a violation of County Policy but also implicated South Carolina public records laws, including Sections 30-1-10 (defining public records) and 30-1-30 (declaring unlawful removal or destruction of a public record a criminal act) of the South Carolina Code."

From QG's inquiry, it appears that when the former CFO was resigned on May 11, 2026, the author of this letter and the Administration failed to inspect the laptop of the CFO, assuming the files did not exist on the CFO's laptop, despite the CFO informing the DCA of that fact.

⁴ The County Administrator advised that he was not the author of the letter.



Additionally, we did not find an employee that could recall training as it relates to BC policy for deleting files. The IT Department Director and the County Attorney advised that they had never put on training relating to deletion of files policy and procedures.

We did find that, as in most businesses, files are emailed between employees regularly and the local file copies are routinely deleted as duplicate, out-of-date by modification, or of no value to the secondary recipient among many other reasons.

The author of the June 11, 2026 letter continued:

“You stated that the files were yours and contained personnel records. However, the IT investigation determined that numerous files deleted by you had actually been created by another employee within the CIP Department and were confirmed to be active records relevant to current staff operations.”

The “personnel records” glossed over by the author included salaries of the county staff.

The files deleted that were created by others is evidence that files are routinely shared through email. Secondly, the author states that the files, “**were confirmed to be active records relevant to current staff operations**”. BC own report shows that none of the files in ZZZ [CFO] old files were accessed in years. These were dormant files and not used in years. Other versions may have been used, but these were never accessed since their placement. A simple review by the author of the BC Report would have corrected his assertion.

The author of the June 11, 2026 letter continued:

“Had there been personnel-related files in this folder, that should have been reported to IT for appropriate reassignment to the appropriate staff that needed to retain this information.”

Again, the CFO is responsible for the Budget Department and is responsible for the data. Secondly, had the author done a review of the CFO’s laptop, he would have found the data files on the laptop were restored to their original place, the hard drive of the former “owner” of the data.

The author of the June 11, 2026 letter continued:

“Although these files resided within a folder that you may have historically used while employed with CIP in 2023, that fact did not provide you with sole ownership or authorize you to delete County records. Additionally, there was no reason for you to even be in the CIP SharePoint.”

As CFO, it appears she had the authority to be in the site. The CFO was on that very day assisting the ACA for CIP on a matter involving the CIP SharePoint. This fact was easily available to the author as it was specifically stated to the DCA on May 7, 2026 by the CFO.

The author of the June 11, 2026 letter continued:



“In addition, the IT investigation determined that there were two instances in November and December 2025 in which you deleted files from another staff member’s folder. However, when asked by the Deputy County Administrator whether there had been any file deletions other than those that occurred on January 27, 2026, you stated that there were not.”

There are several things that are problematic with the author’s position. The author omits the nature of the files deleted and that the CFO was given the files by the IT Department. The CFO deleted photo files that should not have been on BC computers and Outlook duplicated files. The deletions of these items appear to be entirely proper and not in violation of county policy as stated in the Employee Handbook.

Secondly, the DCA was asking if the CFO deleted on that day any other files. The CFO stated that on that day while in the CIP SharePoint she had only deleted from the CIP SharePoint the “ZZZ [CFO] old files”. Which is entirely consistent with BC’s investigation and IT’s investigation.

As stated earlier, employees routinely deletes files in the normal course of a business day, as it appears authorized by the employee handbook.

Finally, the author of the June 11, 2026 letter concludes:

“Your deletion of County files without authority and with no valid explanation, alone, was sufficient to justify your termination. Considering the totality of the circumstances described herein, the County had no choice but to separate you from County employment on May 12, 2026, as Administration no longer maintained the level of trust and confidence necessary to effectively serve in the role of Chief Financial Officer.”

QG disagrees with the author. As a senior officer, especially one with oversight over the Budget Department and Finance Department, the files were labeled as being her files and the CFO opened the folder containing the files and verified that they were her old files. Furthermore, for the author to state that the CFO, “had no valid explanation” is in opposition of the authors report, the statements made by the CFO to the DCA, and the DCA’s report; removing county-wide salary information from unauthorized persons including all from the CIP Department was a valid explanation and reflected sound judgment.

Employee Handbook – a review of the BC Employee Handbook appears to provide guidance that suggests such a deletion is permissible.

4. Mauldin & Jenkins, CPAs #4 – Management Letter

There appears to be no BC Report of Investigation for this matter. The importance of the CPA Management Letter is that on the evening before the resignation of the CFO the Management Letter was placed on the agenda of County Council for the Executive Session, after the BC Attorney sent out a copy of the Management Letter to every BC Council Member at the direction of the County Administrator.

Since there is no BC Report of Investigation to examine, our inquiry is presented.

QG Inquiry into the Management Letter

QG obtained and reviewed the management letter. The QG team includes CPAs who were former auditors familiar with management letters generated at the conclusion of audits. A review of the Management Letter found it to be unremarkable and pertinent to the Finance Department generally and the accounting staff, in particular. The six items listed were wholly accounting-related focused on audit preparation and procedures. The letter provided guidance for future audit preparation worthy of retention by the Finance Director and CFO for next year's audit.

QG interviewed the Mauldin & Jenkins audit partner. He stated that the audit produced a "clean" opinion with no material deficiencies, "which is a very good result". He advised that he presented the positive audit findings to BC Council with no reservation.

The audit partner further stated that, "the management letter had a few things, but none of real concern." He further advised that the management letter was issued more for the purpose of preparation for next year's audit. He chalked up the items in the management letter to a learning curve issue for the new Finance Director and CFO. The audit partner opined that there had been too much turnover of CFOs and Finance Directors since he started performing the audit in 2016. He further advised that the management letter that was issued in 2019-2020, on the other hand, was serious in that Mauldin & Jenkins had to request an extension because of the lack of preparation by BC Finance Department the audit could not be completed by December 31st.

The audit partner advised that he issued the management letter in late January, perhaps early February and sent it to "management", the CFO. He viewed the letter useful to the CFO rather than Council.

The audit partner advised that in **April 2026** he was contacted by the BC Attorney asking where he had sent the management letter, which he advised was the CFO by email. The county attorney requested his own copy.

Administration aware of the Management Letter at issuance

QG inquiry found that the management letter was discussed at the receipt of the letter between the CFO and the County Administrator. By that time, the CFO and County Administrator had had ongoing discussions concerning performance shortcomings with the Finance Director to the point that it was agreed to proceed with the termination of the Finance Director prior to April. The County Administrator instructed the CFO to include the management letter as part of the basis for termination in the package sent to HR for their review.

The author (with the County Administrator as the signature) of the June 11, 2026 letter of seems to be unaware of the months-long discussion between the County Administrator and the CFO when the letter includes this:

"...you continued to seek approval to terminate an employee within the Finance Department. The County Administrator did not approve her termination..."

This line in the letter purported to be from the County Administrator is written in the 3rd person and conflicts with QG's interviews which found the County Administrator, at least initially, approved the termination and directed that the Management Letter be included.



QG Findings as to the Management Letter

A review of the six areas elaborated in the Management Letter found the items to be very granular understood only by the accounting staff with accounting procedure-centric suggestions useful for a more efficient audit process in the subsequent year. QG concurs with the Mauldin & Jenkins audit partner that the overwhelming importance was that the audit was completed on time with a “clean” opinion with no material deficiencies.

It appears that the Management Letter was used for a purpose that the author never intended. To use it as a basis appears hollow in substance as it relates to the CFO.

Conclusion as to Part I – Resignation of the CFO

The resignation, it appears, was based on the cumulative weight of four events:

- Work environment in the Finance Department/interactive conduct of the CFO
- Human Services deficit and merger plan
- Deletion of files
- Management letter

The QG inquiry found that the work environment in the Finance Department matter had merit.

For that, BC Administration had placed the CFO on a Performance Improvement Plan that appeared to have the full engagement of the CFO with recognized improvement by the Department and the Administration. At the time of the resignation, the CFO was successfully halfway through the Performance Improvement Plan.

During this time, the three other events were being amassed and assessed by the Administration. The QQ inquiry found the presentation in the reports of the internal investigation of the Human Services matter and the File Deletion matter to be materially incomplete, undermining the basis for the resignation of the CFO.

Part II

Additional Assignments

The additional assignments for Quick Group were identified specifically as: 1. The status of Beaufort County Fire District Consolidation efforts under the direction of the ACA, Beaufort County Assistant County Administrator of Public Safety; 2. The status of training and implementation of use for the Tek84 Body Scanner at the Beaufort County Detention Center; 3. The details of contracting for medical services at the Beaufort County Detention Center.

1. Consolidation of the Beaufort County Fire Districts

Inquiry Summary:

The Quick Group conducted interviews of the Chief of the Lady's Island Fire District, the former interim Chief of the Bluffton Township Fire District, the Chief of the Bluffton Township Fire District (since January 2026), the Chief of the Sheldon Township Fire District, and representatives from the Burton Fire District, and Daufuskie Island Fire District. Additionally, the Assistant County Administrator overseeing the Fire Districts ("ACA") was interviewed.

Quick Group inquiry determined the ACA scheduled an initial meeting for August 7, 2025 at the Beaufort County Engineering Building to discuss the Beaufort County Council initiative for fire district consolidation. The ACA scheduled the initial meeting through an email distributed to the Beaufort County Fire District Chiefs on July 28, 2025 and all named fire chiefs above excluding the Bluffton Township Chief attended the meeting.

During the August 7, 2025 meeting, the ACA gave an overview to the fire chiefs of County Council's desire for an initiative regarding possible consolidation of the fire districts. There was no "scope of work" presented at the meeting and the fire chiefs questioned why the County Council requested a study. The chiefs also spoke about their individual concerns for consolidation due to some of the districts being county chartered while others are state chartered, and two others are municipalities. The ACA said a shared drive was to be established for shared information regarding the consolidation and access would be limited to the fire chiefs to help prevent morale issues that talk of consolidation might cause. It was also mentioned that a finance committee would be established from interested fire chiefs.

On August 15, 2025, the ACA sent an email thanking fire chiefs for attending the August 7, 2025 meeting with further agreement to keep the consolidation initiative between the fire chiefs. On September 8, 2025, the Daufuskie Island Fire District Chief sent The ACA a letter by email with a "scope of work" draft and suggestions for additional areas of focus for the consolidation study and review. On September 9, 2025, The ACA emailed the Chief thanking him for his input and telling him he was the first to reply.

During Quick Group interview of the ACA, he outlined his efforts toward consolidation beginning in August 2025. The ACA said fire district consolidation had been discussed for decades. He advised that acting through the County Administrator, he served as a liaison between the fire chiefs and the administration to prepare a feasibility study for consolidation of the fire districts. After an initial meeting with fire district chiefs in August 2025, Hilton Head Island and Bluffton immediately declined

participation in any fire district consolidation effort. Other district chiefs questioned the feasibility of consolidation due to financial issues, budgeting and mill rates and impact on service coverage. It was agreed that discussions would continue between the ACA and the fire district chiefs.

Finding:

Through the aforementioned interviews of the fire district chiefs, Quick Group inquiry determined there is a general consensus among the fire chiefs that consolidation has been talked about for years and would be difficult to accomplish. Most would support consolidation if it were done correctly and with their considerable input. None believe that it would be cheaper or more cost effective than the present. Financial issues were identified as the main impediment. It was mentioned that consolidation would be difficult because the large districts would ultimately fund the smaller districts due to annexations and disparity in mill rates between fire district areas of coverage. Additionally, concern was expressed about the impact that consolidation would have on current service coverage for each fire district. Most of the fire chiefs questioned who were behind the most recent consolidation effort and the need for it as there currently are no known service issues or complaints regarding any of the fire district operations.

(Note: During interview by Quick Group, all district fire chiefs were asked of their professional relationship with former CFO. Every fire chief praised the CFO for her professionalism, knowledge, accuracy with financial numbers, responsiveness and ability to get the job done. No fire chief responded negatively regarding her character or ability.

Quick Group interview of the ACA on August 27, 2026 and determined that during a November 2025 public safety committee meeting, County Council directed the fire chiefs to continue working through the issues of uniform compensation and service coverage themselves rather than proceed immediately with a formal study. The ACA continued informal work with the fire chiefs and presented a financial model to the County Administrator, the Deputy County Administrator, and the CFO which was not well received due to a spreadsheet error. The County Administrator later directed the ACA to put the consolidation study effort out for bid. Bids were eventually received and a vendor was selected, however funding for the study has been redirected and are no longer available leaving the fire district consolidation study unfunded and therefore not completed.

2. Tek84 Body Scanner for Detention Center

Inquiry Summary:

During the August 27, 2026 Quick Group interview of the ACA, the reported delay in training and use of the Tek84 Body Scanner for the Beaufort County Detention Center was discussed. The ACA advised the scanner was purchased in Fall 2024 using federal grant money that covered installation, software, and training. Training for the scanner was provided with purchase contract, but the ACA advised the training was minimal, short in duration and only covered operation of the machine. He further explained that because the scanner emits radiation from x-ray, the device is subject to state radiological board regulation that required facility modification, a state-approved and trained radiation safety officer, and additional dosimetry equipment before it could legally be put into service.

The ACA said the state denied the initial application because the facility lacked a certified radiation safety officer and complete documentation. He acknowledged the process should have moved faster but cited severe staffing shortages, a major plumbing project, inmate relocations, and extended officer shifts as competing priorities that caused the delay in the Tek84 Body Scanner becoming operational.

Finding:

The delay in the Tek84 Body Scanner becoming operational at the Beaufort County Detention Center was caused by the unforeseen need for additional time-consuming training for certification and state regulatory compliance. The delay was necessary and reasonable for the ACA who simultaneously faced competing priorities and staffing issues. The scanner has operated in compliance with certified safety officers and trained booking staff since approximately June 2026.

3. Detention Center Medical Services Contracting

Inquiry Summary:

During the August 27, 2026 Quick Group interview of the ACA, the details of contracting for medical services for the Beaufort County Detention Center was discussed. Medical service provider, Medico held a five-year contract with the detention center when the ACA joined the county in 2023. Medico's contract was set to expire in June 2025, and they provided 90-day notice of their intent not to renew the contract. Medico's notice left the county with insufficient time for formal solicitation of a new medical services provider which caused the county to implement an emergency 10-month contract with Advanced Care Health ("ACH") as a stop gap measure to provide uninterrupted medical services for the detention center. In the interim, medical services solicitation with proper bid process was undertaken through the collective effort of the ACA, the County Administrator, CFO and the former Detention Center Director. During interim emergency contract with ACH, the ACA personally contacted approximately fifty companies that included Southern Health Partners which declined consideration for providing medical services.

Finding:

According to the ACA, the emergency contract for medical services at the Detention Center allowed the county to stay within its approved budget without requiring a council budget amendment. The ACA reported that ACH had performed poorly and that after completing the formal competitive solicitation process, medical service provider, 22nd Century was selected and began providing medical services during approximately July 2026.



Part III

Recommendation to Beaufort County Council

As a result of our independent inquiry and observations, the following recommendations are provided to County Council to consider:

- Complaints vs. Whistleblowing – it was found that the BC employees consider a complaint to be whistleblowing with the protections that accrue to a whistleblower. The legal department or the Administration should consider providing guidance on this issue to the staff.
- Operational complaints – it was found that matters that should go through a departmental chain-of-command were being circumvented through the HR Department. The staff should be reminded to resolve operational matters through the Department Directors and Assistant County Administrators as the HR Department lacks the operational knowledge to address these matters.
- Ombudsman – to alleviate the burden on HR for fielding complaints of every kind, an Ombudsman position should be considered with that person having an investigative background to properly direct the processing of complaints.
- Data removed from computers of former employees – it was found that by practice, IT copies the data from the laptop computers of employees leaving BC employment and loads the data into a SharePoint location in the last Department the employee resided. IT does not review the data and is not equipped to determine the sensitivity of the data or whether the data should be made accessible to every employee in the department. It was found that highly sensitive salary data was placed in a location accessible to non-authorized employees for years. The County should consider measures that require the ACA of that department to review such data prior to allowing global access to the employees of the department.
- Retention policy should be reviewed by the Legal Department and the Administration. A “best practices” policy should be established and communicated to the staff, easily accessible for review and practice.