

STATE AUDITOR'S OFFICE

PROPOSAL TO PERFORM AN EXAMINATION OF INTERNAL CONTROLS OF THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES

Prepared by:

GREENE, FINNEY & HORTON, LLP
certified public accountants

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Contact:
Larry Finney

Thursday, October 7, 2010

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GREENE FINNEY & HORTON

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TRANSMITTAL LETTER

Thursday, October 7, 2010

Mr. Richard H. Gilbert, Jr.
South Carolina State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

Dear Mr. Gilbert:

We appreciate the opportunity to submit our proposal to perform an examination of internal controls of the South Carolina Department of Motor Vehicles ("DMV").

We understand that this examination will include the following for the functional areas mentioned in the request for proposal and this proposal:

- Gain an understanding of the internal controls,
- Test the effectiveness of the significant internal controls identified,
- Make recommendations for improvements in the internal controls, and
- Evaluate the current roles assigned to DMV staff for initiating and approving accounting transactions on SCEIS.

We are willing, able and technically competent to perform all necessary services within the required timetable. In addition, we have recent experience very similar to what the scope of services is for this engagement. We believe that experience, plus our government experience (it is 75% of our total business) enables us to be very qualified to provide these services to DMV.

We understand that this engagement is being performed on behalf of DMV, that DMV is our client, and that DMV will be responsible for payment of the fee.

The all-inclusive fee for which the engagement work will be done is \$27,970. This all-inclusive fee includes all out-of-pocket costs. Separate hourly rates by position are included in the *Compensation* section of this proposal.

The person signing this letter is authorized to bind Greene, Finney & Horton, LLP and the persons authorized to make representations regarding these services for Greene, Finney & Horton, LLP are:

Larry Finney
Partner
211 East Butler Road,
Suite C-6
Mauldin, SC 29681
864-232-5204

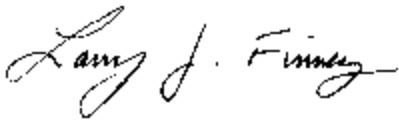
Mike Downing
Partner
211 East Butler Road,
Suite C-6
Mauldin, SC 29681
864-232-5204

David Phillips
Partner
211 East Butler Road,
Suite C-6
Mauldin, SC 29681
864-232-5204

The partner for this engagement will be Larry Finney and the partner responsible for the quality of the report and working papers is David Phillips. In addition, all partners, managers and auditors-in-charge for this engagement will be furnished copies of the request for proposal and our proposal.

Greene, Finney & Horton is a CPA firm that is committed to continuing to provide DMV with quality services and we believe you will see that in the remainder of this proposal. As specialists in providing audit and advisory services to governments, with a strong working knowledge of governmental internal control systems, and with a commitment to excellence we believe we can bring significant value to DMV.

Sincerely,

A handwritten signature in black ink that reads "Larry J. Finney". The signature is written in a cursive style with a horizontal line at the end.

Larry J. Finney, CPA
Greene, Finney & Horton, LLP

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OUR PROFILE

Greene, Finney & Horton is a local certified public accounting firm with offices in North Charleston, Mauldin and Simpsonville, South Carolina; we are in our 15th year of operations. **We specialize in providing auditing, accounting and advisory services to government organizations and not-for-profit organizations.** We also provide individual and corporate tax, payroll and accounting services, with a specialty in real estate partnership tax 704(c) services, as well as audit and advisory services to small and medium-sized businesses. The partners will be from the Mauldin office, the manager/supervisor from the North Charleston office and the staff will be from Mauldin and Simpsonville. Our firm includes five partners (four in Mauldin and one in Simpsonville), two senior managers (one in Mauldin and one in North Charleston), three supervisors (two in Mauldin and one in North Charleston), two seniors (one in Mauldin and one in Simpsonville), and nine professional staff (six in Mauldin, two in North Charleston and one in Simpsonville).

Greene, Finney & Horton is a member of the American Institute of CPAs and the South Carolina Association of CPAs. We are also members of numerous government associations including the Government Finance Officers Association (GFOA); we also speak and exhibit at, and financially contribute to, conferences for the local state GFOA chapter in South Carolina and other associations.

We currently provide attest and advisory services to the following organizations:

- Over 40 governments
- Over 10 not-for-profit organizations
- Numerous commercial entities

Our mission is to be the preeminent CPA firm in South Carolina in providing quality auditing, accounting and advisory services to government organizations and not-for-profit organizations.

The best way for us to reach our goal is to provide quality services that meet or exceed the expectations of the State Auditor's Office and DMV.

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MANDATORY CRITERIA

Greene, Finney & Horton, LLP is independent of DMV as defined by the Government Auditing Standards issued by the Comptroller General of the United States.

Greene, Finney & Horton, LLP is a properly licensed CPA firm in the State of South Carolina. In addition, all key professional staff are properly registered and licensed to practice in South Carolina.

In accordance with Section 44-107-10 through 44-107-90 of the 1976 South Carolina Code of Laws, as amended, Greene, Finney & Horton, LLP will provide a drug-free workplace during the term of this contract.

Greene, Finney & Horton, LLP does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap.

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SUMMARY OF OUR QUALIFICATIONS

Our Staff

Greene, Finney & Horton will have at least four to five people working on this DMV engagement; David Phillips-Quality Partner, Larry Finney-Engagement Partner, Bruce Illsley-Manager, and one to two staff persons. Resumes for David, Larry and Bruce are included as Appendices. We do understand the current GAO Yellow Book requirements concerning continuing education and peer review and we will maintain compliance with them during this engagement.

Larry Finney-Engagement Partner

Larry is a partner with Greene, Finney & Horton and has been providing auditing and consulting services to governments for over 20 years. He will serve as the Engagement partner for this DMV engagement. Larry is licensed to practice as a CPA in the State of South Carolina. Due to the nature of this engagement, Larry will act more like a manager/supervisor and will be involved in the project on a regular basis.

Larry earned a BS in Accountancy from the University of Illinois in Champaign-Urbana in 1982. He spent nine years working with Coopers & Lybrand in Portland, Oregon and KPMG in Greenville, SC, which included working on government audits. Larry left KPMG to work in the chemical industry as a Chief Financial Officer for almost five years.

In January 1996 he joined Boyd Greene to create Greene & Finney, which became Greene, Finney & Horton in January, 2000. Since then Larry has also provided auditing and advisory services (including Single Audit work) to numerous governments including:

- South Carolina Treasurer's office and the South Carolina Department of Social Services.
- Numerous municipalities including Greenville, Spartanburg, Anderson, North Charleston, and Mount Pleasant.
- Numerous school districts including Greenville, Charleston, Chester and Kershaw
- Several counties including Anderson and Berkeley.
- Numerous special purpose districts and utility operations, such as Berkeley County Water & Sanitation and Newberry County Water & Sewer.

Larry uses approximately half of his continuing professional education requirements to speak at government conferences and seminars and the other half to attend outside or in-house seminars. GF&H provides 40 hours of in-house training annually to all professional staff; almost all of the 40 hours is related to working with governments. In the last two years, Larry's CPE includes:

- Governmental auditing, accounting and financial reporting updates (attended one and taught two)
- Internal controls in the new single audit environment (attended)
- Financial, ethical and other issues affecting governments (taught)
- In-house sessions include GFOA annual update, risk assessment issues in a government audit, the single audit with ARRA funds, and other general government audit, accounting and financial reporting issues (attended and taught)

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SUMMARY OF OUR QUALIFICATIONS, cont'd.

- Professional ethics (attended)
- GASB 54 (taught)
- Professional issues update (attended)

Larry was a member of the special review committee for GFOA and reviewed approximately two to six Comprehensive Annual Financial Reports (CAFRs) each year for the Certificate of Achievement for Excellence in Financial Reporting. He retired that volunteer responsibility when he could no longer provide the time for the reviews due to other commitments.

David Phillips-Quality Partner

David joined Greene, Finney & Horton in early 2003 after working in private industry and for Ernst & Young in Greenville, SC. David will serve as the quality partner for the audit of the DMV. David is licensed to practice as a CPA in South Carolina.

David has over 18 years of financial accounting and auditing experience. Since joining us, David has worked on audit and advisory engagements for numerous governments, including special purpose districts, municipalities, counties and school districts, including, any of those listed under the narrative on Larry Finney.

David is one of our two partners responsible for technical issues and, due to his varied background, can bring this understanding to assist us with this DMV engagement. David is also our primary contact with the Government Audit Quality Center of the AICPA ("GAQC") and the Government Finance Officers Association ("GFOA").

David is our coordinator of in-house CPE for our firm. As such he prepares and teaches much of the material we use for our in-house training. In the last two years David's CPE has included:

- GFOA annual meeting in Atlanta (attended for two days)
- GAQC updates on government audit issues (attended)
- Logic based auditing (attended)
- Government and Not-for-Profit Update (attended)
- CCH Pro Systems Engagement Training (attended)
- In-house sessions include GFOA annual update, risk assessment issues in a government audit, the single audit with ARRA funds, and other general government audit, accounting and financial reporting issues (attended and taught)

Bruce Illsley-Manager

Bruce Illsley is a manager with Greene, Finney & Horton and has twenty three years of financial experience in public accounting, all with Greene, Finney & Horton, LLP. Bruce will serve as the engagement manager for this DMV engagement. Bruce is certified as a CPA in South Carolina. Due to the nature of this engagement, Bruce will act more like a senior staff and senior, and will perform much of the day-to-day work himself along with Larry and other staff.

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SUMMARY OF OUR QUALIFICATIONS, cont'd.

Bruce has over twenty three years of financial accounting and auditing experience, most of it providing audit and advisory services to governments. Since joining us, Bruce has worked on audit and advisory engagements for numerous governments, including special purpose districts, municipalities, counties and school districts.

Bruce's CPE the last two years (almost all has been government related) includes:

- Annual updates from the State Department of Education (attended)
- Government and Not-for-Profit Update (attended)
- CCH Pro Systems Engagement Training (attended)
- In-house sessions include GFOA annual update, risk assessment issues in a government audit, the single audit with ARRA funds, and other general government audit, accounting and financial reporting issues (attended and taught)

Other Staff

Other professional staff persons include Mike Downing, Pepper Horton, Ken Meadows, Keith Campbell, Kevin Madden, Kevin Tomas, Genia Kornegay, Andrew Coleman, Ben Martin, Brian McCall, Ben Cybart, Chance Massey, Adam Lambright, Esther Crosby, Johnny Geggis, Matt Young, Maureen Miley and Mark Crosby.

References

Since GF&H performs so much government audit and advisory work, much of which includes understanding and evaluating internal controls, we will provide a few references, but will be glad to provide more, and you certainly have permission to call other clients directly if you know them. In addition to the references listed below, we have performed the following work (this work was performed several years ago, but it is relevant experience and Larry Finney was involved in performing much of this work):

- SC Treasurer's Office and Department of Social Services-a special project to evaluate the cash management systems for the DSS finance division and provide recommendations for improvement. Rich Eckstrom was the Treasurer (now the Comptroller General) and Virginia Butler was the DSS Administration Director at the time.
- City of Greenville-we served as the internal auditors for the City of Greenville for about two years in 2000 and 2001. We performed many projects, including cash management, and internal control evaluations at the zoo, municipal court, parking, and building and zoning. The City Manager and Finance Director are no longer there, but I think Karen Crawford, the current City Comptroller was at the City during this time.

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SUMMARY OF OUR QUALIFICATIONS, cont'd.

Our references are as follows:

Charleston County School District

Chief Financial and Operations Officer-Michael Bobby
843-566-1955

In addition to the audit, we have assisted the District with numerous projects including procurement agreed-upon-procedures and construction agreed-upon-procedures regarding internal controls and compliance that were performed and completed earlier in 2010.

City of Greenville

Director of the Office of Management and Budget-Phil Robey
864-467-4571

We have performed the financial audit for several years, in addition to the internal audit projects mentioned earlier.

Anderson County

Finance Division Head-Gina Humphries
864-260-1010

We provide financial audit services, and have provided other advisory services, including software training to make their finance group more efficient and effective with financial reporting.

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OUR ENGAGEMENT APPROACH

At Greene, Finney & Horton we apply a risk based approach to our engagements. We believe the key factors in providing effective and efficient service to DMV is proper planning, gaining an understanding of the unique aspects of the DMV's operations, developing an engagement program that effectively and efficiently accomplishes the identified objectives, and effectively responding to issues as they arise during the engagement.

While the design of the engagement program is the end result of the planning process other key components include communication and meetings with DMV personnel, and gaining a preliminary understanding of the DMV organization and potential control issues as DMV sees them.

Communication

Greene, Finney & Horton will spend as much time as necessary prior to other planning procedures or any fieldwork to meet with DMV management and other personnel to ensure we understand the objectives of the DMV engagement, including the goals, the expectations, how our report will be used, and any further details we need to understand and DMV would like to communicate. We will also spend as much as necessary to meet with DMV staff and management to ensure there is timely and clear communication throughout the engagement. Obtaining a signed engagement letter from DMV will be part of this process.

Understand the DMV's Organization and Internal Control Structure

This will be important prior to getting into the details of the internal control process and procedures to ensure we understand the operating structure of DMV in all applicable functional areas. This will include understanding the various DMV sites and discussing with DMV the approach to visiting sites.

Other Planning

One primary focus of our planning is to identify potential major issues as early as possible, and to identify information and documentation we will need to obtain from DMV, so that we can be as efficient and effective as possible in performing our work. Our proposal is based on our understanding that DMV can provide up to date detail narratives of the internal control processes and procedures for each functional area. This has allowed us to keep our time and fees lower than they would otherwise be. We will also want more detailed information regarding the two cases of fraud.

The last phase of our planning process will be to design a detailed engagement approach, as documented in our engagement program, to most effectively and efficiently complete the engagement of the DMV. We will review this program with you as we finish our planning.

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OUR ENGAGEMENT APPROACH, cont'd.

Work Plan

If the planning process has been effective, the remainder of our fieldwork will be efficiently completing the engagement work as detailed in the engagement program.

Based on our experience with governments, our discussions at the meeting with DMV, our review of the DMV web site, and our review of the request for proposal, our work plan and estimated hours is as follows:

Capital Improvements and Facilities Management (Larry and Bruce)-23 hours

- Review the construction and award processes.
- Review the approval process over requisitions and purchase orders for construction and maintenance work.
- Review the use and control of "Indefinite Delivery" contracts.
- Review the approval for work completion prior to vendor payments
- Identify significant controls and test the effectiveness of controls.

General Accounting (Bruce and staff)-10 hours

- Review the reconciliation process over cash, revenues, and expenditures.
- Review the process for initiating and approving journal entries.
- Identify significant controls and test the effectiveness of controls

Revenue Accounting (Larry, Bruce and staff)-35 hours

- Review the process for recording cash receipts.
- Review the process for reconciling subsidiary ledgers to SCEIS.
- Review the process for distributing revenue.
- Review the process to account for returned checks.
- Review the process for preparing bank deposits.
- Review the process for customer billing.
- Identify significant controls and test the effectiveness of controls.

Accounts Payable (Bruce and staff)-20 hours

- Review the capital projects reconciliation process between SCEIS, STARS and SPIRS.
- Review the process for initiating, reviewing and processing cash disbursements.
- Review the process for ensuring that expenditures are in compliance with State laws, rules and regulations.
- Review the process for ensuring that federal expenditures are in compliance with applicable federal regulations (allowable costs, eligibility, matching, period of availability, etc.).
- Identify significant controls and test the effectiveness of controls.

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OUR ENGAGEMENT APPROACH, cont'd.

Grants Accounting (Bruce and Staff)-8 hours

- Review the process for ensuring that federal expenditures are in compliance with applicable federal regulations (allowable costs, eligibility, matching, period of availability, etc.).
- Identify significant controls and test the effectiveness of controls.

Procurement (Larry, Bruce and Staff)-28 hours

- Review the process for initiating, approving and awarding contracts.
- Review the process for initiating and approving change orders.
- Review the process for closing out projects.
- Review the process for adding vendors to the statewide vendor file.
- Review the record-keeping processes to ensure that contracts are maintained in an orderly manner, expiration dates are tracked and reported to management in a timely manner.
- Identify significant controls and test the effectiveness of controls.

Warehouse Management (Larry, Bruce and staff)-18 hours

- Review processes to account for the purchase and sales of items purchased for resale (e.g., drivers licenses stock, registration cards, title paper, etc).
- Review the process for maintaining accountability and control over inventory.
- Review the process followed to account for surplus, damaged, or returned inventory.
- Identify significant controls and test the effectiveness of controls.

Evaluate the current roles assigned to agency staff for initiating and approving accounting transactions on SCEIS. (Larry and Bruce)-12 hours

Other-three site visits, meetings, reporting, planning, exit conferences by area, administration, etc. (Larry, David, Bruce and staff)-85 hours

Our engagement procedures would generally consist of:

- numerous meetings with DMV personnel
- review of internal control system narratives
- multiple walk thrus and testing of significant controls
- trace to third party supporting documentation, potentially including contracts and agreements
- inquiry of DMV personnel

We generally use a paperless software system and should be able to do so here, so we prefer to receive information electronically where possible.

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OUR ENGAGEMENT APPROACH, cont'd.

Reporting

As we are preparing a draft of the report, we will plan to first review a draft of each appropriate section with each functional area, and with all other appropriate DMV and other personnel as necessary. Once a full report draft is completed, we will review it with DMV and other personnel as necessary as we move up through the DMV organization. When completed, we will provide the DMV with a PDF copy of the report as well as printed copies.

As the State Auditor mentioned at the meeting, at this point it does appear that this engagement will best be considered as an agreed-upon-procedures engagement. We can discuss this in more detail if we are awarded the work to ensure that is the case.

Engagement Timing and Schedule

A general schedule for the engagement might be as follows:

Within two weeks of being awarded the work:

- initial meetings with the DMV personnel
- begin the planning

November and December

- prepare report template
- engagement fieldwork, including site visits (we have planned for three)
- preparation of report drafts
- meetings as necessary to review report drafts and issue final report
- presentations as necessary

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SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

Greene, Finney & Horton has provided hour and fee information by staff classification as follows:

<u>Staff Classification</u>	Discounted Hourly <u>Rate</u>	Estimated <u>Hours</u>	Professional <u>Fees</u>
Partner	\$ 175	30	\$ 5,250
Manager/supervisor	125	60	7,500
Staff	75	160	<u>12,000</u>
			24,750

Estimated out-of-pocket
costs (actual costs will be
based on County travel
policies)

3,220

Total all-inclusive maximum
price:

\$ 27,970

Please note:

- These hours and fees are based on DMV having updated narratives of the internal control processes and procedures for each function area to be reviewed and tested.
- Billing rates for additional assistance requested by DMV beyond the original scope of the engagement will be billed at the actual hourly rates as stated above out-of-pocket expenses.
- Even though we have allocated the hours and fees like a typical engagement, for this engagement DMV will be getting the benefit of having a partner (Larry) and a manager (Bruce) doing much of the work themselves.

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Five Office Way, Second Floor
PO Box 6098
Hilton Head Island, SC 29938
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Fax (843) 842-6629
June 20, 2008

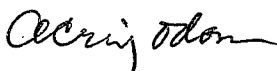
To the firm of
Greene, Finney & Horton, LLP

I have reviewed the system of quality control for the accounting and auditing practice of Greene, Finney & Horton, LLP (the firm) in effect for the year ended May 31, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on my review.

My review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During my review, I read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on my assessments, I selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, engagements performed under *Governmental Auditing Standards*. Prior to concluding the review, I reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of my review. I believe that the procedures I performed provide a reasonable basis for my opinion.

In performing my review, I obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, I tested compliance with the firm's quality control policies and procedures to the extent I considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. My review was based on selective tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In my opinion, the system of quality control for the accounting and auditing practice of Greene, Finney & Horton, LLP, in effect for the year ended May 31, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



A. Creig Odom, CPA, PA

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LARRY J. FINNEY, CPA

Education: 1982 BS in Accountancy from University of Illinois

CPA Certification: Certified as a CPA since 1984

Work Experience:

1996-Present Greene, Finney & Horton, LLP
 Certified Public Accountants
 Partner

 CPA firm specializing in Government and Government-related not-for-profit auditing, accounting and consulting

1994-1995 Southern Water Treatment, Inc.
 Treasurer and Chief Financial Officer

1991-1993 Evode-Tanner Industries and Mercer Products (owned by same parent)
 Chief Financial Officer

1986-1991 KPMG, CPAs
 Senior Manager, Manager, Supervisor

 Audit experience included:

 School Districts
 Municipalities
 Manufacturing and Distribution
 Retail and Restaurants

1982-1986 Coopers & Lybrand, CPAs
 Supervisor, Senior, Staff

 Audit experience included:

 School Districts
 Municipalities
 Special Purpose Districts
 Manufacturing

Other: Member of American Institute of CPAs, SC Association of CPAs
 Various Government Associations

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CAROLINA DEPARTMENT OF MOTOR VEHICLES****DAVID G. PHILLIPS, CPA**

Education: 1989 BS in Financial Management from Clemson University, with a minor in accounting and computer science

CPA Certification: Certified as a CPA since 1992

Work Experience:

2003-Present Greene, Finney & Horton, LLP
 Certified Public Accountants
 Senior Manager

 CPA firm specializing in Government and Government-related not-for-profit auditing, accounting and consulting

1996-2002 Gerber Childrenswear, Inc.
 Manager of Treasury Services to
 Assistant Secretary and Assistant Treasurer

1994-1996 Advantica (f/k/a Flagstar)
 Manager of Financial Reporting

1990-1994 Ernst & Young, LLC
 Staff, Senior, Supervisor

 Audit experience included:

 HUD partnerships
 Manufacturing
 Employee Benefit Plans
 Wholesale

Other: Member of American Institute of CPAs, SC Association of CPAs, GFOA

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BRUCE D. ILLSLEY, CPA

Education:	1987 BS in Accounting from Liberty University, Lynchburg, Virginia
CPA Certification:	Certified as a CPA since 1994
Work Experience:	
2007-Present	<p>Greene, Finney & Horton, LLP Certified Public Accountants Manager</p> <p>CPA firm specializing in Government and Government-related not-for-profit auditing, accounting and consulting</p>
1997-2006	<p>McAbee, Talbert, Halliday & Co Audit Manager</p> <p>Responsible for oversight of School Districts audits, as well as review of individual tax returns.</p>
1990 - 1997	<p>McKinley, Cooper & Co. Senior Accountant</p> <p>Participated in various audits, as well as preparation of compilations, reviews , and tax returns.</p>
1988 - 1990	<p>Mulrennan & Company Staff Accountant</p>
1987 - 1988	<p>Sherman Weeks, PA Staff Accountant</p>
Other:	Member of American Institute of CPAs, SC Association of CPAs