

**SOUTH CAROLINA DEPARTMENT
OF MOTOR VEHICLES**

BLYTHEWOOD, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2004

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State of South Carolina



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

October 13, 2005

The Honorable Mark Sanford, Governor
and
Ms. Marcia Adams, Executive Director
South Carolina Department of Motor Vehicles
Blythewood, South Carolina

We have performed the procedures described below, which were agreed to by the management of the South Carolina Department of Motor Vehicles (the Department), solely to assist you in evaluating the performance of the Department for the fiscal year ended June 30, 2004, in the areas addressed. The Department's management is responsible for its financial records, internal controls and compliance with State laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. **Cash Receipts and Revenues**

- We inspected selected recorded receipts to determine if these receipts were properly described and classified in the accounting records and internal controls over the selected receipt transactions were adequate to detect errors and/or irregularities.
- We inspected selected recorded receipts to determine if these receipts were recorded in the proper fiscal year.
- We compared amounts recorded in the general ledger and subsidiary ledgers to those in the State's accounting system (STARS) as reflected on the Comptroller General's reports to determine if recorded revenues were in agreement.
- We made inquiries and performed substantive procedures to determine if revenue collection and retention or remittance were supported by law.
- We analyzed current year recorded revenues from sources other than State General Fund appropriations and made inquiries and performed substantive procedures to evaluate the reasonableness of collected and recorded amounts by revenue account.

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- We observed and evaluated the accountability and security over permits, licenses, and other documents issued for money.

The individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

2. **Non-Payroll Disbursements and Expenditures**

- We inspected selected recorded non-payroll disbursements to determine if these disbursements were properly described and classified in the accounting records, were bona fide disbursements of the Department, and were paid in conformity with State laws and regulations; if the acquired goods and/or services were procured in accordance with applicable laws and regulations; and if internal controls over the selected disbursement transactions were adequate to detect errors and/or irregularities.
- We inspected selected recorded non-payroll disbursements to determine if these disbursements were recorded in the proper fiscal year.
- We compared amounts recorded in the general ledger and subsidiary ledgers to those in various STARS reports to determine if recorded expenditures were in agreement.
- We analyzed current year expenditures and inspected documents to determine the reasonableness of amounts paid and recorded by expenditure account.

The individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

3. **Payroll Disbursements and Expenditures**

- We inspected selected recorded payroll disbursements to determine if the selected payroll transactions were properly described, classified, and distributed in the accounting records; persons on the payroll were bona fide employees; payroll transactions, including employee payroll deductions, were properly authorized and were in accordance with existing legal requirements; and internal controls over the selected payroll transactions were adequate to detect errors and/or irregularities.
- We inspected selected payroll vouchers to determine if the vouchers were properly approved and if the gross payroll agreed to amounts recorded in the general ledger and in STARS.
- We inspected payroll transactions for selected new employees, those who terminated employment, and those who enrolled in the TERI program to determine if internal controls over these transactions were adequate.
- We compared amounts recorded in the general ledger and subsidiary ledgers to those in various STARS reports to determine if recorded payroll and fringe benefit expenditures were in agreement.
- We computed the percentage distribution of recorded fringe benefit expenditures by fund source and compared the computed distribution to the actual distribution of recorded payroll expenditures by fund source to determine if recorded payroll and fringe benefit expenditures were reasonable by expenditure account.

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The individual transactions selected were chosen randomly. Our findings as a result of these procedures are presented in Temporary Employees and Payroll Terminations in the Accountant's Comments section of this report.

4. **Journal Entries, Appropriation Transfers, and Operating Transfers**

- We inspected selected recorded journal entries, appropriation transfers, and all operating transfers to determine if these transactions were properly described and classified in the accounting records; they agreed with the supporting documentation, were adequately documented and explained, were properly approved, and were mathematically correct; and the internal controls over these transactions were adequate to detect errors and/or irregularities.

The individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

5. **General Ledger and Subsidiary Ledgers**

- We inspected selected entries and monthly totals in the subsidiary records of the Department to determine if the amounts were mathematically accurate; the numerical sequences of selected document series were complete; the selected monthly totals were accurately posted to the general ledger; and the internal controls over the selected transactions were adequate to detect errors and/or irregularities.

The transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

6. **Reconciliations**

- We obtained all monthly reconciliations prepared by the Department for the year ended June 30, 2004, and inspected the year-end and selected reconciliations of balances in the Department's accounting records to those in STARS as reflected on the Comptroller General's reports to determine if they were accurate and complete. For the selected reconciliations, we determined if they were timely performed and properly documented in accordance with State regulations, recalculated the amounts, agreed the applicable amounts to the Department's general ledger, agreed the applicable amounts to the STARS reports, determined if reconciling differences were adequately explained and properly resolved, and determined if necessary adjusting entries were made in the Department's accounting records and/or in STARS.

The reconciliations selected were chosen randomly. We found no exceptions as a result of the procedures.

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7. **Compliance**

- We confirmed through inspection of payroll and non-payroll disbursement vouchers, cash receipts and other documents, inquiry of agency personnel and/or observation of agency personnel performing their assigned duties, the Department's compliance with all applicable financial provisions of the South Carolina Code of Laws, Appropriation Act, and other laws, rules, and regulations for fiscal year 2004.

Our findings as a result of these procedures are presented in Temporary Employees, Payroll Terminations, and Closing Packages in the Accountant's Comments section of this report.

8. **Closing Packages**

- We obtained copies of all closing packages as of and for the year ended June 30, 2004, prepared by the Department and submitted to the State Comptroller General. We inspected them to determine if they were prepared in accordance with the Comptroller General's GAAP Closing Procedures Manual requirements; if the amounts were reasonable; and if they agreed with the supporting workpapers and accounting records.

Our findings as a result of these procedures are presented in Closing Packages in the Accountant's Comments section of this report.

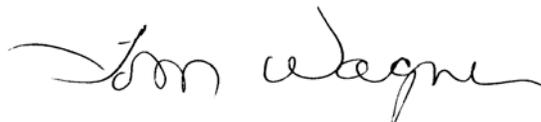
9. **Schedule of Federal Financial Assistance**

- We obtained a copy of the schedule of federal financial assistance for the year ended June 30, 2004, prepared by the Department and submitted to the State Auditor. We inspected it to determine if it was prepared in accordance with the State Auditor's letter of instructions; if the amounts were reasonable; and if they agreed with the supporting workpapers and accounting records.

We found no exceptions as a result of the procedures.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the specified areas, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor and of the management of the Department and is not intended to be and should not be used by anyone other than these specified parties.



Thomas L. Wagner, Jr., CPA
State Auditor

ACCOUNTANT'S COMMENTS

MATERIAL WEAKNESSES AND/OR VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS

The procedures agreed to by the agency require that we plan and perform the engagement to obtain reasonable assurance about whether noncompliance with the requirements of State Laws, Rules, or Regulations occurred and whether internal accounting controls over certain transactions were adequate. Management of the entity is responsible for establishing and maintaining internal controls. A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Therefore, the presence of a material weakness or violation will preclude management from asserting that the entity has effective internal controls.

The conditions described in this section have been identified as material weaknesses or violations of State Laws, Rules, or Regulations.

TEMPORARY EMPLOYEES

During our tests of employee terminations and additions, we noted that the period of employment for five of the nine temporary employees tested exceeded one year. This condition violates State Human Resources Regulations 19-700, which defines a temporary employee as a full-time or part-time employee who does not occupy an FTE (full-time equivalent) position, whose employment does not exceed one year, and who is not a covered employee as defined by South Carolina Code of Laws section 8-17-320.

We recommend that the Department adhere to the State Human Resources Regulations and implement procedures to monitor temporary employees to ensure that the period of employment is in compliance with applicable State laws, rules and regulation.

PAYROLL TERMINATIONS

The final termination pay for seven of the twenty full-time employees tested was incorrectly calculated or not supported by adequate documentation. Also, three of the seven employees continued to be paid for one or more pay periods after terminating their employment. Finally, we tested the final pay calculation of five employees who elected to participate in the Teacher and Employee Retention Initiative (TERI) program and determined that the final pay calculation for one employee was incorrectly calculated. The following provides further information about the exceptions.

Employee One – The Department could not provide documentation to support the compensatory time paid to the employee. This resulted in an overpayment of \$8 for 0.37 hours compensatory time. We inspected the payroll adjustment schedule and found that it was not signed by both the preparer and the reviewer.

Employee Two – The Department failed to pay the employee for her last day of employment, May 17, 2004, which was the first day of a new pay period. This resulted in an underpayment to the employee of \$99.

Employee Three – The Department overpaid the employee, \$1,484. The overpayment was determined as follows:

- The May 16, 2004 paycheck included an overpayment of \$287. This amount should not have been paid because the employee was in leave without pay (LWOP) status (67.5 hours).
- The June 1, 2004 paycheck, \$958, was not earned because the pay period occurred after termination of employment.
- The June 16, 2004 paycheck, \$239, was not earned because the pay period occurred after termination of employment.

Employee Four – This employee terminated employment on May 3, 2004, but remained on the payroll through July 15, 2004. Based on our inspection of payroll documents the employee should have been paid \$298 (annual leave - \$415, plus compensation earned for the partial final pay period - \$80, less the amount deducted while in leave without pay status from a prior period that had not been deducted on a previous payroll - \$197). However, the employee was paid four additional paychecks after terminating employment. The Department paid the employee \$3,055 which was not earned resulting in a net overpayment of \$2,757.

Employee Five – The employee terminated employment on March 31, 2004 and worked 11 of 12 days in the pay period. The Department paid the employee \$780 on April 16, 2004 for the full pay period resulting in an overpayment of \$65.

In addition, the Department paid the employee another \$780 on April 30, 2004 for a pay period subsequent to the employee's termination date. These errors resulted in a total overpayment of \$845.

Employee Six – This employee terminated employment on January 19, 2004 and should have been paid \$78 for the time worked. However, the Department paid the employee \$61 resulting in an underpayment of \$17. In addition, the employee should have been paid \$548 for 57 hours of accrued annual leave, but the Department paid the former employee \$563 resulting in an overpayment of \$15. Department personnel could not explain the differences.

Employee Seven – The employee terminated employment May 6, 2004 and was in LWOP status for 10 hours during the final pay period. The Department properly deducted the LWOP hours from the employee's final pay but failed to deduct the remaining six days of the pay period which occurred after her termination.

The employee was paid \$694 on June 1, 2004, an overpayment of \$480.

Employee Eight – For the TERI program participant, the employee's final pay day prior to the TERI was August 1, 2003. Based on the employee's annual salary of \$30,240 the semi-monthly payment is calculated to be \$1,260. However, the Department paid the employee \$1,292 resulting in an overpayment of \$32.

The errors noted resulted in total overpayments and underpayments of \$5,613 and \$116, respectively. State Human Resources Regulations section 19-708.02 provides record-keeping requirements including that each agency maintain "The number of hours of compensatory time earned each workweek, or other applicable work period, by each employee..." Sound business practice requires management to establish and maintain

effective internal controls to ensure that all salary and wage calculations and payments are accurate. In addition, Section 8-11-30 of the South Carolina Code of Laws prohibits a person from receiving a salary from the State which is not due or employed by the State from paying salaries or monies not due to State employees.

We recommend that the Department adhere to state laws and regulations and maintain the required leave records and any other information to support salary and wage calculations and payments. The Department should also develop and implement procedures to have someone independent of preparation verify salary and wage calculations prior to payment. Because the errors were so pervasive, we also recommend that the Department review the final pay calculations for all employees who terminated employment during Fiscal Year 2004 to determine if other errors occurred and went undetected. The Department should make an effort to recover the overpayments and correct the underpayments.

CLOSING PACKAGES

Introduction

The Office of the Comptroller General (OCG) obtains certain generally accepted accounting principles (GAAP) data for the State's financial statements from agency prepared closing packages because the State's accounting system (STARS) is on a budgetary basis. We determined that the Department submitted to the OCG certain incorrectly prepared and/or misstated fiscal year-end 2004 closing packages.

To accurately report the Department's and the State's assets, liabilities, and current year operations, the GAAP closing packages must be complete and accurate. Furthermore, Section 1.7 of the Comptroller General's GAAP Closing Procedures Manual (GAAP Manual) states, "Each agency's executive director and finance director are responsible for submitting ... closing package forms ... that are: •Accurate and complete in accordance with instructions

•Complete. •Timely.” This section also requires an effective, independent supervisory review of each completed closing package and the underlying working papers and accounting records including the methodology used in compiling closing package data and completion of the reviewer checklist and lists the minimum review steps to be performed. In addition, Section 1.8 directs agencies to keep working papers to support each amount and other information they enter on each closing package form.

The following outlines the errors noted on certain 2004 closing packages:

Cash and Investments

The Department included on its closing package two certificates of deposit (CD), title/mortgage securities, and a surety bond, all of which totaled \$518,582. When we made inquiries regarding amounts reported for these investments, Department personnel were unsure which investments were active or belonged to the Department. Subsequent to our discussion, Department personnel determined that the Department did not own the CD's or the title/mortgage securities and that the surety bonds should not have been included as investments. This error caused the OCG to overstate the State's investments by \$518,282. Section 3.1 of the GAAP Manual states that, “The State's balance sheet should include all:

- Cash and investments that the State or its agencies own.
- Cash and investments that the State or its agencies hold as trustee or agent for others.”

We recommend that the preparer and reviewer of the closing packages be knowledgeable of the GAAP Manual instructions. We also recommend that the Department review the terms of investments in its custody to determine whether the investments are still active and are the property of the Department.

Miscellaneous Accounts Receivable and Related Accounts

The Department overstated its gross accounts receivable by \$349,962 for the “Charges for Services and Commodities” on the closing package. This overstatement represents the account balance for one of its vendors which was erroneously double counted in the Department’s calculation of gross accounts receivable.

Effective internal control procedures requires an independent reviewer recalculate amounts used in the closing package and supporting working papers to ensure accuracy.

We recommend that Department implement procedures to ensure that an independent, knowledgeable reviewer recalculates and verifies amounts on supporting working papers.

Inventory

The Department erroneously excluded from the closing package inventory valued at \$25,120 for one of its satellite offices.

Section 3.6 of the GAAP Manual states, “GAAP requires that the State record inventory on its financial statements at June 30”. Effective internal control procedures requires an independent reviewer recalculate amounts used in the closing package and supporting working papers to ensure accuracy.

We recommend that the closing package preparer and reviewer thoroughly verify the methodology on working papers and recalculate all of the totals to ensure all amounts are correct and to identify errors.

Accounts Payable

The Department included on the accounts payable closing package vouchers with a total voucher amount of less than \$1,000. Also, the Department included as accounts payable one voucher for \$12,120 which we determined is not a valid accounts payable at June 30, 2004 because the services were for the period July 01, 2004 through June 30, 2005.

Section 3.12 of the GAAP Manual requires agencies to exclude vouchers with a total voucher amount of less than \$1,000. This section also states, “Payables at June 30 are amounts owed for good and services that your agency both: • Received on or before June 30. • Paid for after June 30.”

We recommend that Department personnel implement procedures to ensure a more careful review of all accounts payable vouchers to properly determine the dates that goods and services are received and paid. We also recommend that the preparer and reviewer be knowledgeable of GAAP Manual instructions.

Operating Leases

The Department did not prepare a closing package reporting non-cancelable operating leases with future lease obligations of \$970,839. Department personnel erroneously determined its real property leases to be cancelable and therefore not reportable to the OCG.

The GAAP Manual Section 3.19 requires agencies to complete the Operating Leases Closing Package if the total non-cancelable operating lease obligation at June 30 for all future years is more than \$200,000.

We recommend that the preparer and reviewer be knowledgeable of GAAP Manual instructions and to carefully review lease terms to properly classify leases in accordance with the requirements in the GAAP Manual.

MANAGEMENT'S RESPONSE



Mark Sanford
Governor

Marcia S. Admas
Director

State of South Carolina

Department of Motor Vehicles

January 31, 2006

Mr. Thomas L. Wagner, Jr., CPA
State Auditor
Office of the State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

Mr. Wagner:

I would like to offer the following comments in response to the matters discussed in the Accountant's Comments section of the draft report resulting from the performance of agreed-upon procedures to the accounting records of the South Carolina Department of Motor Vehicles for the fiscal year ended June 30, 2004.

First, as you are aware, legislation was signed in June of 2003 which created the new Department of Motor Vehicles. Fiscal year 2004 not only represented the first fiscal year of the newly formed agency, but also a transitional year for its newly formed administrative functions as well. During this transition period, much reliance was placed on processes and procedures that had been in developed by the former Division of Motor Vehicles' parent agency. I am confident that as the DMV's administrative functions have been solidified over the past two fiscal years, many of these processes have been modified and new processes developed to strengthen internal controls and ensure compliance with State laws and regulations.

In regards to the specific matters addressed in the Accountant's Comments section of the report, I offer the following responses:

Temporary Employees: The Department acknowledges that temporary positions utilized primarily in the field offices were used for more than one year without a break in service; thereby violating the definition of a temporary employee as defined in the State Human Resources Regulations. In an effort to eliminate this situation, the Department requested and received an additional 230 FTE positions from the State Budget Office in November 2005. These positions will be utilized by the Department to convert many of the temporary positions into full time positions. Presently, the Department is conducting a

staffing analysis of its field offices to determine the optimal number of full time positions needed in each office. Once this analysis is completed, many of the temporary positions will be converted to full time positions. While the Department will continue to utilize temporary positions to provide quality customer service and maintain minimal wait times during peak seasons, the Department will be better able to ensure that this temporary employment does not exceed one year; thereby, complying with State Human Resources Regulations.

Payroll Terminations: _____ The DMV does make every effort to adhere to state laws and regulations and to maintain proper documentation of all salary and wage calculations and payments. As mentioned earlier, fiscal year 2004 was a transition year for the administrative functions of DMV and as such, the payroll function resided within another agency. Since establishing this function within the Department, we have reviewed all payroll procedures and implemented changes that we believe will greatly reduce payroll errors in the future. Additionally, the DMV Payroll Office is actively pursuing correcting the errors of overpayments that have occurred in the past by either contacting the individual directly or working with the Department of Revenue on their Debt Set-Off Program.

Closing Packages: DMV accounting management does and will continue to provide an independent supervisory review of the completed closing packages and associated working papers. Based on clarification of certain closing package definitions provided by the State Auditor's Office and findings noted during the AUP engagement, DMV accounting personnel have reviewed all FY 2005 closing packages and amended these packages with the Comptroller General's Office. In the future, DMV accounting management will ensure that all closing package instructions are carefully executed and independently reviewed so that the information provided in the closing packages will be accurately stated. In regards to the specific errors noted in the report, I would like to provide the following responses:

a. Cash and Investments: Prior to fiscal year 2004, the certificates of deposit, title/mortgage securities and surety bond referenced in this section were housed for safekeeping by the Department's former parent agency. DMV's administrative staff is aware of these items and their purpose. All of these cash equivalent items are held in trust by the Department for self-insured entities. Pursuant to §56-9-60, companies with twenty-six (26) vehicles or more may be eligible to operate as a self-insured entity in lieu of carrying traditional liability insurance. Such entities are required to demonstrate their ability to pay any judgment obtained against it. One method an entity may use to demonstrate its financial responsibility is to establish a segregated claims account of \$3,000 per vehicle to be covered by the self-insured certificate. The Department holds these cash equivalent assets of the self-insured in trust for the sole purpose of ensuring that the owners of these assets do not dispose of them for purposes other than satisfying any claims against the self-insured entities. The Department has been reporting these assets in its Cash and Investments closing package due to the fact that Section 3.1 of the GAAP Manual states that, "The State's balance sheet should include all: * Cash and investments that the State or its agencies hold as trustee or agent for others." However, at

the direction of the auditors performing this AUP engagement, DMV will remove these cash equivalent items from its fiscal year 2005 closing package and will no longer report these items in any of its closing packages in future years.

b. Miscellaneous Accounts Receivable and Related Accounts: The Department acknowledges that total accounts receivable were overstated by \$349,962 due to an error of counting one vendor's balance twice. It is important to note that total accounts receivable for fiscal year 2004 were \$3,592,303. The Department will continue to provide independent supervisory review of all working papers to ensure accuracy and compliance with closing package instructions.

c. Inventory: The Department acknowledges that the inventory amount of \$25,120 from one of its sixty-eight (68) field offices was inadvertently omitted from the closing package's total inventory value. Again, it is important to note that inventory for the field offices totaled \$955,794 and overall inventory totaled \$3,437,656 in fiscal year 2004. In an effort to eliminate inventory in the field offices and just maintain working supplies, the Department is establishing a "Just In Time" contract for many of its office supplies. This process should reduce the need to stock large levels of items in the field offices; thereby significantly reducing the value of items maintained to that of a true working supply.

d. Accounts Payable: The Department acknowledges that vouchers of less than \$1,000 were included in the accounts payable closing package. System modifications have been made to ensure that vouchers of less than \$1,000 will not be included in year-end reports used in completing this closing package. Additionally, accounting management will closely review all working papers and reports used in the completion of this closing package to ensure accuracy and compliance with instructions.

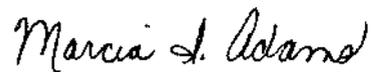
The Department acknowledges that the voucher for \$12,120 should not have been included in the fiscal year 2004 closing package. Upon further review of this voucher, it was determined that an unintentional keying error in the preparation of the purchase order resulted in the subsequent inclusion of this voucher in the closing package. While all errors cannot be avoided, the Department will strive to minimize them and will continue to closely review working papers and supporting documentation to detect errors that could have a material impact on the closing packages.

e. Operatin' Leases: The Department based its decision not to complete a closing package for non-cancelable leases for fiscal year 2004 on the fact that all of the standard government real estate leases used by the Department include a Tenant Cancellation Privilege (Article 14). Therefore, the Department viewed these leases as cancelable. However, upon review of the definition of a cancelable lease in the closing package and discussions with the auditors, the Department realizes that the Cancellation Privilege in the State's real estate lease is restrictive and; therefore is considered noncancelable. The Department will complete the closing package to report these noncancelable leases for future fiscal years.

I would like to thank your staff for their cooperation and assistance provided to the Department during this engagement. As I stated earlier, with the guidance provided by your staff and commitment of DMV's administrative staff, I am confident that DMV will continue to improve its operations and strive to ultimately reduce, if not eliminate, issues such as those identified during this engagement.

If you should have any questions or need to discuss any of the information provided in this response, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Marcia S. Adams". The signature is written in a cursive, flowing style.

Marcia S. Adams
Executive Director

5 copies of this document were published at an estimated printing cost of \$1.63 each, and a total printing cost of \$8.15. Section 1-11-125 of the South Carolina Code of Laws, as amended requires this information on printing costs be added to the document.