

**SOUTH CAROLINA DEPARTMENT  
OF TRANSPORTATION – MASS TRANSIT DIVISION**

**COLUMBIA, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT**

**JUNE 30, 2004**

# State of South Carolina



## Office of the State Auditor

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July 19, 2005

The Honorable Mark Sanford, Governor  
and  
Members of the South Carolina Transportation Commission  
South Carolina Department of Transportation  
Columbia, South Carolina

We are required by Section 12-28-2725 of the 1976 South Carolina Code of Laws, as amended, to annually audit regional transit authorities receiving funds from the South Carolina Department of Transportation. To meet this requirement in the most efficient and economical way, knowing that each of the regional transit authorities is audited annually by independent Certified Public Accountants, we arranged for the South Carolina Department of Transportation's Mass Transit Division to perform the following procedures:

- Develop and reduce to writing policies and procedures for monitoring regional transit authorities. The policies and procedures should be similar to the subrecipient monitoring requirements described in the Single Audit Act amendments of 1996.
- Receive and review each authority's Single Audit or Financial Audit report for the fiscal year ending June 30, 2004.
- Follow up and resolve with written documentation any findings of noncompliance or internal control weaknesses.
- Maintain a written summary of Single Audit or Financial Audit reports received and reviewed.

We reviewed the documentation supporting the Mass Transit Division's reviews of the Single Audit or Financial Audit reports and its follow-up and resolution of findings reported in the Single Audit or Financial Audit reports of the regional transit authorities. We found no exceptions as a result of these procedures.

  
Thomas L. Wagner, Jr., CPA  
State Auditor

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