

State of South Carolina



Office of the State Auditor

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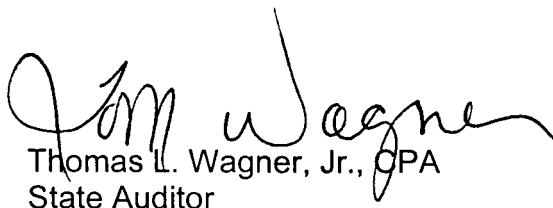
June 30, 2003

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 subrecipients necessary to be in compliance with the Single Audit Act, including procedures to assure that each regional transit authority is audited every year in accordance with the Single Audit Act.
- Receive and review each authority's Single Audit report for the fiscal year ending June 30, 2002.
- Follow up and resolve with written documentation any findings of noncompliance or internal control weaknesses.
- Maintain a written summary of Single Audit reports received and reviewed.

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


Thomas L. Wagner, Jr., CPA
State Auditor