

**SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION
OFFICE OF PUBLIC TRANSIT
COLUMBIA, SOUTH CAROLINA
STATE AUDITOR'S REPORT
JUNE 30, 2014**



South Carolina
Office of the State Auditor

George L. Kennedy, III, CPA
State Auditor

SPECIAL LETTER

December 4, 2015

The Honorable Nikki R. Haley, Governor
and
Members of the 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 and eleemosynary organizations 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 and eleemosynary organizations is audited annually by independent Certified Public Accountants, we arranged for the South Carolina Department of Transportation's Office of Public Transit to perform the following procedures:

- Receive and review each authority's Single Audit or Financial Audit report for the fiscal year ended June 30, 2014 or September 30, 2014.
- Follow-up and resolve with written documentation any findings on noncompliance or internal control weaknesses.
- Maintain a written summary of Single Audit or Financial Audit reports received and reviewed.
- Perform monitoring procedures as required by the Office of Management and Budget (OMB) Circular A-133.

We reviewed documentation demonstrating that the Office of Public Transit was performing reviews of the Single Audit or Financial Audit reports, and performing procedures to ensure timely follow-up and resolution of findings reported in the Single Audit or Financial Audit reports of the regional transit authorities and eleemosynary organizations. We found no exceptions as a result of these procedures.

A handwritten signature in blue ink that reads "George L. Kennedy, III".

George L. Kennedy, III, CPA
State Auditor

MANAGEMENT'S RESPONSE

Thank you for your transmittal on December 8, 2015, of the preliminary draft of the State Auditor's Report of the South Carolina Department of Transportation's Office of Public Transit. I appreciate the time and effort of your staff in determining that the relevant oversight procedures of the Office of Public Transit are in order and consistent with applicable state and federal rules and regulations, and that no exceptions were found during your review. I have completed my review of the draft report and authorize its release.

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