The Honorable Mark Sanford, 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 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:

- Receive and review each authority’s Single Audit or Financial Audit report for the fiscal year ending June 30, 2007.
- 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.
- Perform monitoring procedures as required by the Office of Management and Budget (OMB) Circular A-133.

We reviewed Department documentation demonstrating that the Mass Transit Division was performing reviews of the Single Audit reports, performing procedures to ensure time 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.

Richard H. Gilbert, Jr., CPA
Deputy State Auditor
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