

**SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION  
OFFICE OF PUBLIC TRANSIT**

**COLUMBIA, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT**

**JUNE 30, 2013**

# State of South Carolina



## Office of the State Auditor

1401 MAIN STREET, SUITE 1200  
COLUMBIA, S.C. 29201

RICHARD H. GILBERT, JR., CPA  
DEPUTY STATE AUDITOR

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### SPECIAL LETTER

November 14, 2014

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 ending June 30, 2013.
- 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 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 black ink, appearing to read "Richard H. Gilbert, Jr." with a stylized flourish at the end.

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

**MANAGEMENT'S RESPONSE**

November 18, 2014

Mr. Richard H. Gilbert, Jr., CPA  
Deputy State Auditor  
Office of the State Auditor  
1401 Main Street, Suite 1200  
Columbia, South Carolina 29201

RE: SCDOT Office of Public Transit State Auditor's Report

Dear Mr. Gilbert:

Thank you for your transmittal on November 17, 2014, 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.

Should you require additional information, please contact Doug Frate, Director of Intermodal and Freight Programs, at 803-737-1436.

Sincerely,

  
Janet P. Oakley  
Secretary of Transportation

JPO:mbw  
Enclosure

ec: Mark Lester, Deputy Secretary for Intermodal Planning  
Jim Warren, Deputy Secretary for Finance and Administration  
Paul B. Townes, CPA, Chief Internal Auditor  
Doug Frate, Director of Intermodal and Freight Programs  
File: OPT



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