

Audit Committee Meeting Agenda
Thursday, March 20, 2025
Fifteen Minutes Following Adjournment of
Commission Meeting SCDOT Headquarters, Room 306
955 Park Street
Columbia, South Carolina 29201

- 1. Call to Order — Chairman Spencer**
- 2. Roll Call — Chairman Spencer**
- 3. Approval of Agenda (Action Required) — Chairman Spencer**
- 4. New Business**
 - 4.1. Engagement Updates – Director LaBruyere
 - 4.2. Follow Up on Management Action Plans – Director LaBruyere
- 5. Old Business — Chairman Spencer**
- 6. Adjourn (Action Required) — Chairman Spencer**

Internal Audit Services

March 2025 Audit Committee



Presented by: Mark LaBruyere

Engagement Updates



SOUTH CAROLINA OFFICE OF THE STATE AUDITOR

Engagement Updates

Planning Phase

| Engagement | | Hours | Estimated Completion |
|------------|------------------------|-------|----------------------|
| 1 | Environmental Services | 310 | Sep. 2025 |
| 2 | Annual P-Card | 58 | TBD |

Engagement Updates

Fieldwork Phase

| Engagement | | Hours | Estimated Completion |
|------------|-------------------------------------|-------|----------------------|
| 1 | Minority and Small Business Affairs | 1,073 | May 2025 |
| 2 | Fuel Card | 361 | May 2025 |
| 3 | IT Asset Management | 624 | TBD |

Engagement Updates Reporting Phase

| Engagement | | Hours | Estimated Completion |
|------------|--------------------------------------|-------|----------------------|
| 1 | OPT Programs – State Management Plan | 306 | May 25 |

End of Presentation



Presented by: Mark LaBruyere

Follow Up on Management Action Plans



SOUTH CAROLINA OFFICE OF THE STATE AUDITOR

Follow Up on Management Action Plans – Operational (Through 1/31/25)

- Covers 6 audit reports issued between March 2019 and November 2024

| Risk | Completed | In Progress; Not Overdue | Overdue 1 to 90 Days | Overdue 91 to 365 Days | Overdue > 365 Days | Due Date for Incomplete Actions | Revised Due Dates | Totals |
|----------------------------------|-----------|-----------------------------|----------------------------|------------------------------|--------------------------|---------------------------------------|--------------------------|--------|
| All Engagements | | | | | | | | |
| Extreme | | | | | | | | |
| High | | | | | | | | |
| Medium-High | 11 | | | | | | | 11 |
| Medium | 10 | 3 | | | | | | 13 |
| Medium-Low | 5 | | | | 1 | 12/31/21 | 12/31/27 | 6 |
| Performance Opportunities | 17 | 1 | | | 3 | 12/31/25 | 3/31/2026 - 1/31/2027 | 21 |
| Totals | 43 | 4 | | | 4 | | | 51 |