

B8595G
2. W45-2
Copy 4



**South Carolina
Division of General Services**

PROCUREMENT AUDIT AND CERTIFICATION

S. C. STATE LIBRARY

NOV 5 1986

STATE DOCUMENTS

WILLIAMSBURG TECHNICAL COLLEGE

AGENCY

SEPTEMBER 10, 1986

DATE

STATE OF SOUTH CAROLINA
BUDGET AND CONTROL BOARD
DIVISION OF GENERAL SERVICES
300 GERVAIS STREET
COLUMBIA, SOUTH CAROLINA 29201
(803) 737-2150

RICHARD W. RILEY, CHAIRMAN
GOVERNOR

GRADY L. PATTERSON, JR.
STATE TREASURER

EARLE E. MORRIS, JR.
COMPTROLLER GENERAL



WILLIAM J. CLEMENT
ASSISTANT DIVISION DIRECTOR

REMBERT C. DENNIS
CHAIRMAN,
SENATE FINANCE COMMITTEE

TOM G. MANGUM
CHAIRMAN,
HOUSE WAYS AND MEANS COMMITTEE

JESSE A. COLES, JR., Ph.D.
EXECUTIVE DIRECTOR

September 16, 1986

Mr. Richard W. Kelly
Division Director
Division of General Services
300 Gervais Street
Columbia, South Carolina 29201

Dear Rick:

Attached is the final Williamsburg Technical College audit report and recommendations made by the Office of Audit and Certification. Since no certification request above the \$2,500 allowed by law was requested, and no action is necessary by the Budget and Control Board, I recommend that this report be presented to Dr. Coles for his information.

Sincerely,

A handwritten signature in dark ink, appearing to read "WJ Clement".

William J. Clement
Assistant Division Director

k1
Attachment

STATE OF SOUTH CAROLINA
BUDGET AND CONTROL BOARD
DIVISION OF GENERAL SERVICES
300 GERVAIS STREET
COLUMBIA, SOUTH CAROLINA 29201
(803) 737-2150

RICHARD W. RILEY, CHAIRMAN
GOVERNOR

GRADY L. PATTERSON, JR.
STATE TREASURER

EARLE E. MORRIS, JR.
COMPTROLLER GENERAL



WILLIAM J. CLEMENT
ASSISTANT DIVISION DIRECTOR

REMBERT C. DENNIS
CHAIRMAN,
SENATE FINANCE COMMITTEE

TOM G. MANGUM
CHAIRMAN,
HOUSE WAYS AND MEANS COMMITTEE

JESSE A. COLES, JR., Ph.D.
EXECUTIVE DIRECTOR

September 12, 1986

Mr. William J. Clement
Assistant Division Director
Division of General Services
Columbia, South Carolina 29210

We have examined the procurement policies and procedures of Williamsburg Technical College for the period April 1, 1985 - March 31, 1986. As a part of our examination, we made a study and evaluation of the system of internal control over local fund procurement transactions to the extent we considered necessary.

The purpose of such evaluation was to establish a basis for reliance upon the system of internal control to assure adherence to the Consolidated Procurement Code and State and college procurement policy. Additionally, the evaluation was used in determining the nature, timing and extent of other auditing procedures that were necessary for developing an opinion on the adequacy, efficiency and effectiveness of the procurement system.

The administration of Williamsburg Technical College is responsible for establishing and maintaining a system of internal control over procurement transactions. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of

control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance of the integrity of the procurement process, that affected assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and are recorded properly.

Because of inherent limitations in any system of internal control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal control over procurement transactions as well as our overall examination of procurement policies and procedures were conducted with due professional care. They would not, however, because of the nature of audit testing, necessarily disclose all weaknesses in the system.

We noted no exceptions and found Williamsburg Technical College to be in compliance with the South Carolina Consolidated Procurement Code and ensuing regulations for transactions from local funds.

R. Voight Shealy
R. Voight Shealy, Manager
Office of Audit and Certification

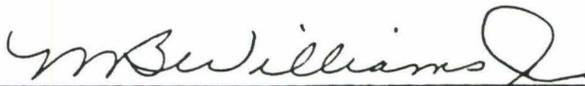
RESULTS OF EXAMINATION

The Office of Audit and Certification performed an examination of the internal procurement operating procedures and policies and the related manual of Williamsburg Technical College for the period April 1, 1985 through March 31, 1986. Our on-site review was conducted April 8 through April 18, 1986, and was made under the authority described in Section 11-35-1230(1) of the South Carolina Consolidated Procurement Code.

The examination was limited to local fund procurement activity. It included a review of all local fund procurements greater than \$500.00 per purchase commitment, as well as other tests that we considered necessary.

Williamsburg Technical College had a limited number of procurement actions during the audit period but they were handled in a professional manner. We noted no exceptions and found the College to be in compliance with the Consolidated Procurement Code.

Since the College has not requested additional certification, we recommend that they be allowed to procure all goods and services, consultants, construction and information technology up to the basic level of \$2,500.00, as outlined in the Procurement Code, when utilizing local funds.



Marshall B. Williams, Jr.
Supervisor
Office of Audit and Certification

SOUTH CAROLINA STATE LIBRARY



0 01 01 0046044 2