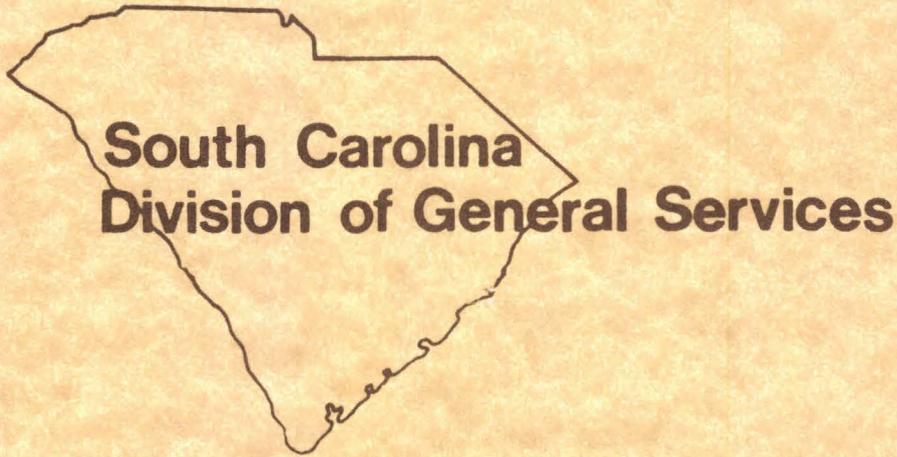


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PROCUREMENT AUDIT AND CERTIFICATION

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SOUTH CAROLINA
MIGRATORY WATERFOWL COMMITTEE

AGENCY

JULY 1, 1987 - JUNE 30, 1989

DATE

STATE OF SOUTH CAROLINA
State Budget and Control Board

DIVISION OF GENERAL SERVICES



CARROLL A. CAMPBELL, JR., CHAIRMAN
GOVERNOR

GRADY L. PATTERSON, JR.
STATE TREASURER

EARLE E. MORRIS, JR.
COMPTROLLER GENERAL

RICHARD W. KELLY
DIVISION DIRECTOR

MATERIALS MANAGEMENT OFFICE
1201 MAIN STREET, SUITE 600
COLUMBIA, SOUTH CAROLINA 29201
(803) 737-0600

JAMES J. FORTH, JR.
ASSISTANT DIVISION DIRECTOR

JAMES M. WADDELL, JR.
CHAIRMAN, SENATE FINANCE COMMITTEE

ROBERT N. McLELLAN
CHAIRMAN, WAYS AND MEANS COMMITTEE

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

August 30, 1989

Mr. Richard W. Kelly
Director
Division of General Services
1201 Main Street
Columbia, South Carolina 29201

Dear Rick:

Attached is the final procurement audit report of the South Carolina Migratory Waterfowl Committee for this audit period. As you can see, the Office of Audit and Certification took no exception with the Committee's management of its procurement function for the period of July 1, 1987 - June 30, 1989.

Certification above the \$2,500.00 limit allowed by law has not been requested so action is not necessary by the Budget and Control Board. I recommend that the report be presented for information only.

Sincerely,

A handwritten signature in black ink, appearing to read "James J. Forth, Jr." with a stylized flourish at the end.

James J. Forth, Jr.
Assistant Division Director

Attachment

SOUTH CAROLINA
MIGRATORY WATERFOWL COMMITTEE
AUDIT REPORT

JULY 1, 1987 - JUNE 30, 1989

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STATE OF SOUTH CAROLINA
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DIVISION OF GENERAL SERVICES



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CHAIRMAN, WAYS AND MEANS COMMITTEE

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

August 28, 1989

Mr. James J. Forth, Jr.
Assistant Division Director
Division of General Services
1201 Main Street, Suite 600
Columbia, South Carolina 29201

We have examined the procurement policies and procedures of the S.C. Migratory Waterfowl Committee for the period July 1, 1987 - June 30, 1989. As a part of our examination, we made a study and evaluation of the system of internal control over 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 Committee 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.

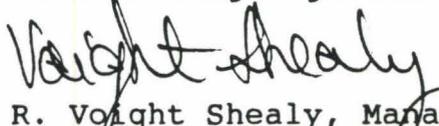
The administration of the S.C. Migratory Waterfowl Committee is responsible for establishing and maintaining a system of internal control over procurement transactions. In fulfilling

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 the S.C. Migratory Waterfowl Committee to be in compliance with the South Carolina Consolidated Procurement Code and ensuing regulations.

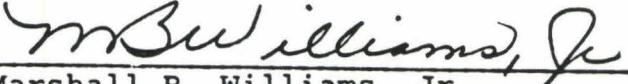

R. Voight Shealy, Manager
Audit and Certification

RESULTS OF EXAMINATION

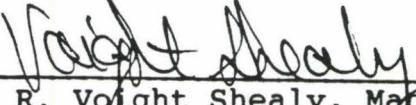
The Office of Audit and Certification performed an examination of the internal operating procedures and policies and the related manual of the S.C. Migratory Waterfowl Committee for the period July 1, 1987 through June 30, 1989. Our on-site review was conducted on July 5, 1989, and was made under the authority described in Section 11-35-1230(1) of the South Carolina Consolidated Procurement Code.

The S.C. Migratory Waterfowl Committee has a limited number of procurement actions during the audit period. For this reason, we tested all procurement transactions for the audit period. They were handled in a professional manner. We noted no exceptions and found the committee to be in compliance with the Consolidated Procurement Code.

Since the Committee 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.



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



R. Voight Shealy, Manager
Audit and Certification



South Carolina Migratory Waterfowl Committee

Post Office Box 1853
Columbia, South Carolina 29202

August 23, 1989

Mr. R. Voight Shealy, Manager
Audit and Certification
Division of General Services
1201 Main Street, Suite 600
Columbia, S.C. 29201

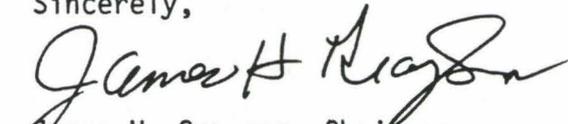
Dear Mr. Shealy:

The South Carolina Migratory Waterfowl Committee has reviewed the procurement audit report covering fiscal years 88 - 89.

The Committee is pleased that no exceptions were noted and that our Committee is in compliance with the South Carolina Consolidated Procurement Code.

Your assistance in reviewing the Committee's records is very much appreciated and I will assure you that the Committee will continue to comply with all requirements of the Code.

Sincerely,


James H. Grayson, Chairman
Migratory Waterfowl Committee

