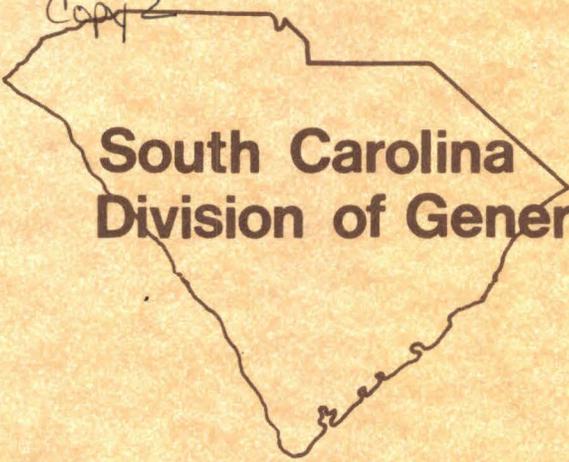


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**South Carolina
Division of General Services**

PROCUREMENT AUDIT AND CERTIFICATION

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COLLEGE OF CHARLESTON

AGENCY

JULY 1, 1989 - JUNE 30, 1992

DATE

STATE OF SOUTH CAROLINA
State Budget and Control Board
DIVISION OF GENERAL SERVICES



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JAMES J. FORTH, JR.
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CHAIRMAN, SENATE FINANCE COMMITTEE

WILLIAM D. BOAN
CHAIRMAN, WAYS AND MEANS COMMITTEE

LUTHER F. CARTER
EXECUTIVE DIRECTOR

February 12, 1993

Mr. Richard W. Kelly
Director
Division of General Services
1201 Main Street, Suite 420
Columbia, South Carolina 29201

Dear Rick:

I have attached the College of Charleston's procurement audit report and recommendations made by the Office of Audit and Certification. I concur and recommend the Budget and Control Board grant the College a three (3) year certification as noted in the audit report.

Sincerely,

A handwritten signature in black ink, appearing to read 'James J. Forth, Jr.'.

James J. Forth, Jr.
Assistant Division Director

JJF/jlj

Attachment

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NOTE: The College's responses to issues noted in this report have been inserted immediately following the issues they refer to.

STATE OF SOUTH CAROLINA
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LUTHER F. CARTER
EXECUTIVE DIRECTOR

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

Dear Jim:

We have examined the procurement policies and procedures of the College of Charleston for the period July 1, 1989 through June 30, 1992. As part of our examination, we studied and evaluated the system of internal control over procurement transactions to the extent we considered necessary.

The 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 internal procurement policy. Additionally, the evaluation was used in determining the nature, timing and extent of other auditing procedures necessary for developing an opinion on the adequacy, efficiency and effectiveness of the procurement system.

The administration of the College of Charleston 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 professional care. However, because of the nature of audit testing, they would not necessarily disclose all weaknesses in the system.

The examination did, however, disclose conditions enumerated in this report which we believe need correction or improvement.

Corrective action based on the recommendations described in these findings will in all material respects place the College of Charleston in compliance with the South Carolina Consolidated Procurement Code and ensuing regulations.


R. Voight Shealy, CFE, Manager
Audit and Certification

INTRODUCTION

We conducted an examination of the internal procurement operating procedures and policies of the College of Charleston. Our on-site review was conducted June 16, 1992 through July 24, 1992 and was made under authority as described in Section 11-35-1230(1) of the South Carolina Consolidated Procurement Code and Section 19-445.2020 of the accompanying regulations.

The examination was directed principally to determine whether, in all material respects, the procurement system's internal controls were adequate and the procurement procedures, as outlined in the Internal Procurement Operating Procedures Manual, were in compliance with the South Carolina Consolidated Procurement Code and its ensuing regulations.

Additionally our work was directed toward assisting the College in promoting the underlying purposes and policies of the Code as outlined in Section 11-35-20, which includes:

- (1) to ensure the fair and equitable treatment of all persons who deal with the procurement system of this State
- (2) to provide increased economy in state procurement activities and to maximize to the fullest extent practicable the purchasing values of funds of the State
- (3) to provide safeguards for the maintenance of a procurement system of quality and integrity with clearly defined rules for ethical behavior on the part of all persons engaged in the public procurement process

BACKGROUND

Section 11-35-1210 of the South Carolina Consolidated Procurement Code states:

The (Budget and Control) Board may assign differential dollar limits below which individual governmental bodies may make direct procurements not under term contracts. The Division of General Services shall review the respective governmental body's internal procurement operation, shall verify in writing that it is consistent with the provisions of this code and the ensuing regulations, and recommend to the Board those dollar limits for the respective governmental body's procurement not under term contract.

Most recently, on March 13, 1990, the Budget and Control Board granted the following procurement certifications to the College of Charleston:

<u>Category</u>	<u>Requested Limit</u>
1. Goods and Services	\$50,000
2. Consultant Services	50,000
3. Information Technology	50,000
4. Construction	25,000

Our audit was performed primarily to determine if recertification is warranted. Additionally, the College of Charleston requested the increased certification limits below:

<u>Category</u>	<u>Requested Limit</u>
1. Goods and Services	\$100,000
2. Consultant Services	100,000
3. Information Technology	100,000
4. Construction	25,000

SCOPE

Our examination encompassed a detailed analysis of the internal procurement operating procedures of the College of Charleston and the related policies and procedures manual to the extent we deemed necessary to formulate an opinion on the adequacy of the system to properly handle procurement transactions.

We selected random samples of procurement transactions for the period July 1, 1989 - June 30, 1992, for compliance testing and performed other audit procedures that we considered necessary to formulate this opinion. Specifically, our review of the system included, but was not limited to, the following areas:

- (1) All sole source and emergency procurements and trade-in sales for the audit period
- (2) Purchase transactions for the audit period as follows:
 - a) 240 systematically selected procurement transactions each exceeding \$500.00
 - b) A block sample of 500 sequentially issued purchase orders
- (3) Eighteen permanent improvement projects out of which 21 contracts were reviewed for compliance with the Manual for Planning and Execution of State Permanent Improvements
- (4) All real property leases
- (5) Minority Enterprise Plans and Reports
- (6) Information Technology Plans
- (7) Procurement Policies and Procedures Manual
- (8) Property management and fixed asset procedures
- (9) Supply Warehouse management procedures
- (10) Physical Plant work orders and blanket purchase agreement files
- (11) Procurement staff and training

SUMMARY OF AUDIT FINDINGS

Our audit of the procurement system of the College of Charleston, hereinafter referred to as the College, produced findings and recommendations in the following areas:

	<u>PAGE</u>
I. <u>Emergency and Sole Source Procurements</u>	
A. <u>Inappropriate Emergency Procurements</u>	9
We believe three emergency procurements totalling \$421,368 were inappropriate.	
B. <u>Inappropriate Sole Sources</u>	10
We believe three transactions done as sole sources were inappropriate.	
C. <u>Permanent Sole Source Determinations</u>	11
The College has been using sole source determinations approved as far back as 1982 to justify current transactions. Determinations should be approved for each contract.	
II. <u>Athletic Department Contracts Subject to the Code</u>	11
The Athletic Department entered into three contracts without complying with the Code.	

III. General Procurement Activity

A. Expenditure Authorization Procedures 12

The College uses an expenditure authorization procedure to process payments not required to originate in the Procurement Office. We noted exceptions with eight of those that we tested.

B. Physical Plant Procurements 13

While we did not note any exceptions on individual procurements, we believe the College would be better served by annual term contracts on frequently used commodities for the Physical Plant.

C. Artificially Divided Procurement 14

We believe three purchase orders were artificially divided. This appears to have been one procurement that would have required only two verbal quotes.

D. Accounts Payable 15

We were unable to match invoices to purchase orders in two instances, yet the invoices were paid without explanation.

E. Multi-term Printing Contracts 16

Through our testing, we learned that the College does not indicate in its bid solicitation that printing contracts may have renewal options for at least one additional year.

IV. Minor Construction Missing Documents 17

The College was unable to provide all of the required documents on three minor construction contracts.

V. Information Technology Plans Not Approved 17

The College has failed to submit for approval from the Budget and Control Board its information technology plans.

VI. Leases of Real Property 18

We tested all real property leases to and from the College for approvals from the Real Property Management Office. Six leases were not approved.

VII. Procurement Policies and Procedures Manual 19

Because of a new automated procurement system, the College's manual needs to be rewritten. They are in the process of doing this. However, it must be submitted to us for our approval once it is complete.

RESULTS OF EXAMINATION

I. Emergency and Sole Source Procurements

We examined the quarterly reports of emergency and sole source procurements for the period July 1, 1989 through June 30, 1992. This review was performed to determine the appropriateness of the procurement actions taken and the accuracy of the reports submitted to the Division of General Services as required by Section 11-35-2440 of the Consolidated Procurement Code, hereinafter referred to as the Code. We noted the following problems.

A. Inappropriate Emergency Procurements

Our review of emergency procurements revealed three transactions listed below, which we believe, were inappropriate as emergencies.

<u>PO Number</u>	<u>PO Date</u>	<u>PO Amount</u>	<u>Description</u>
84475	01/08/90	\$ 40,950.00	5 trees
85596	05/15/90	20,000.00	Modify orchestra pit
90344	01/11/91	360,418.00	Construct orchestra pit

Trees were destroyed by Hurricane Hugo in the courtyard of the administration building. After soliciting written quotations, the College declared an emergency procurement on December 20, 1989 to replace five of them. However, Section 11-35-1570 defines the condition in which an emergency procurement can be made as "...an immediate threat to public health, welfare, critical economy and efficiency, or safety...". We fail to see how this procurement met the criteria of an emergency.

The two emergency transactions for the orchestra pit were related to the Sottile Theatre and were charged against the permanent improvement project to renovate that building. In both cases, the project was behind schedule and the College had to complete the work prior to opening the theatre for events. SPIRS section 1.11B states that poor planning or scheduling shall not constitute an emergency and that meeting schedules does not justify an emergency condition.

We recommend the College comply with the requirements for emergency procurements.

COLLEGE RESPONSE

The College's President believed these to be appropriate in accordance with Regulation #19-445.2110 for "such other reason as may be proclaimed by...head of governmental body." The College will make every effort to comply with the regulations for emergency procurements.

B. Inappropriate Sole Sources

Three sole sources were inappropriate in our opinion. They were:

	<u>PO Number</u>	<u>Amount</u>	<u>Description</u>
1)	82223	\$ 600.00	Credit report service
2)	86249	57,753.00	X-ray diffraction system
3)	87389	600.00	Credit report service

On item 2, the determination stated this machine was the lowest price. For the credit reports, the College is currently using a different vendor.

We recommend the College limit its sole source activity to unique items available from a single supplier.

COLLEGE RESPONSE

Accept Recommendation - The College will make every effort to comply with the requirements for sole source procurements and in any case where there is reasonable doubt will solicit competition.

C. Permanent Sole Source Determinations

The College has used "permanent sole source determinations" that date back as far as 1982 to justify certain sole source transactions. These determinations were used primarily on recurring sole source transactions.

Section 11-35-1560 of the Procurement Code requires a determination be prepared justifying each purchase.

We recommend the College stop using these permanent determinations.

COLLEGE RESPONSE

Upon notification that this was no longer an acceptable practice the College immediately discontinued the use of permanent determinations.

II. Athletic Department Contracts Subject to the Code

Thinking they were exempt from the Code, the College Athletic Department entered into three revenue generating contracts without consideration of compliance. The contracts were for:

- 1 - Sports marketing services
- 2 - Licensing/Royalty services
- 3 - Scoreboard and soft drink rights

While Section 11-35-710(f) of the Code exempts certain procurements of higher education athletics, it requires that these procurements be supported fully by funds derived from athletic contests. In all of the cases above, this was not the case at the time the College made the procurements. Consequently, they were subject to the Code.

We recommend that future Athletic Department purchases funded through anticipated future revenues be competed in accordance with the Code.

COLLEGE RESPONSE

Accept recommendation - All future Athletic Department purchases funded through anticipated future revenues will be competed in accordance with the South Carolina Consolidated Procurement Code.

III. General Procurement Activity

We tested 60 transactions each from the four procurement areas of goods and services, consultants, information technology and construction. Additional tests were also performed in accordance with our standard audit program. Those tests revealed the following problems:

A. Expenditure Authorization Procedures

The College uses an Expenditure Authorization (EA) system to process payments that are not required to be submitted to the Procurement Office. Such payments include items such as

utilities, library books, and other exempt commodities. Accounts Payable monitors EA's. We noted the following eight EA's that should not have been processed as such.

	<u>EA Number</u>	<u>Amount</u>	<u>Description</u>
1)	.101250	\$ 700.00	Booth registration
2)	105970	11,380.00	Instruction services
3)	108596	1,564.80	Book binding service
4)	120879	976.56	Microfilming service
5)	7998	2,000.00	Exchange program
6)	9925	1,159.12	Cable service for dorm
7)	103948	8,135.96	Apprentice program
8)	123095	948.24	License fees

We recommend the College list in its Procurement Policies and Procedures Manual exactly what can be paid by an EA. All items outside of this list must be sent to the Procurement Office for processing.

COLLEGE RESPONSE

Accept recommendation - College will list in its Procurement Policies and Procedures Manual exactly what can be paid by Expenditure Authorization. All requests not specifically listed will be sent to Procurement for review. The College will continue its efforts to more closely monitor the proper disposition of expenditure authorizations. In the case of at least three vouchers noted in this audit, the procurement method was not in error, only the proper routing for reporting.

B. Physical Plant Procurements

During our block sample review of 500 sequential purchase orders, we noted the following repetitive procurements for the Physical Plant.

1) Five purchases of sheetrock and two purchases of related accessories

<u>PO Date</u>	<u>PO Number</u>	<u>Amount</u>
05/19/92	P204842	\$ 345.60
06/01/91	P205051	179.20
06/02/92	P205096	892.80
06/11/92	P205209	623.20
06/18/92	P205267	492.80
06/17/92	P205261	104.81
06/09/92	P205165	190.80

2) Three procurements of lumber

06/04/92	P205123	498.09
06/11/92	P205200	497.87
06/17/92	P205260	298.48

3) Two procurements for doors

06/04/92	P205122	456.00
06/18/92	P205266	470.50

Each of the procurements above was made in accordance with established guidelines at the College. However, we believe that annual term contracts established for frequently used items would streamline the procurement process and possibly result in better prices.

We recommend the Procurement Office evaluate frequently used commodities and establish annual term contracts where appropriate.

COLLEGE RESPONSE

Accept recommendation - Procurement will continue to make contract recommendations to Physical Plant to establish annual term contracts where appropriate.

C. Artificially Divided Procurement

Also during our block sample review, we noted three purchase orders which appear to have been artificially divided to avoid a competition threshold. They were:

<u>PO Number</u>	<u>PO Date</u>	<u>Amount</u>	<u>Description</u>
P205637	05/29/92	\$ 281.00	Laser disc player
P205638	05/29/92	230.00	Screens 60" x 60"
P205641	05/29/92	275.17	Screens 70" x 70"

The Code requires solicitation of two verbal quotes for transactions between \$500 and \$1,499.99.

We recommend that like transactions be combined when possible and the appropriate amount of competition be solicited.

COLLEGE RESPONSE

Accept recommendation - Like transactions will be combined where possible. We disagree that the three purchase orders in block sample were intentionally divided to circumvent soliciting competition.

D. Accounts Payable

We were unable to match invoices to purchase orders on two separate occasions, yet the invoices were paid without explanation by Accounts Payable.

For the first instance on voucher 123832 the invoice itemized \$635.00 plus \$30.00 shipping for a total invoice of \$665.00. Yet, the invoice showed \$703.10 due the vendor. Accounts Payable paid the \$703.10. It should have paid the \$665.00. The rest, \$38.10, was out of state sales tax, which we are not required to pay.

On the second instance, purchase order 90427 authorized \$2,416.05 to be paid the vendor. However, the invoice billed \$2,451.93. The invoice was paid without regard to the purchase order thus overpaying \$35.88. Furthermore, on the original quotation offered by the vendor, he included sales tax in his bid.

However, the College added sales tax to his quoted amount inflating the price \$109.30.

We recommend that Accounts Payable scrutinize invoices closer. Discrepancies should be resolved and explained prior to payments being made. Invoices should be matched to purchase orders with the purchase orders being the controlling documents.

COLLEGE RESPONSE

Accept recommendation - Accounts payable will continue to scrutinize invoices and resolve discrepancies prior to payments being made. As evidenced by the number of exceptions noted, the College makes reasonable attempts to ensure that invoice amounts match purchase orders. In the first instance, sales tax was paid the vendor based on previous information resulting from past sales and use tax audits. In effect, our previous instructions were to pay sales tax to out of state vendors who are licensed to collect S.C. sales tax. Based on a recent letter and interpretation by Audit and Certification, we will cease paying any sales tax to out of state vendors. In the second instance, the error occurred in failing to recognize that bids would include sales tax.

E. Multi-Term Printing Contracts

We noted a multi-term printing contract which was not indicated as such in the bid solicitation. This occurred on purchase order 87079 in the amount of \$2,999.40. College personnel believed that the printing services manual contained this information and it was unnecessary to include it in the solicitations. That is not correct.

We recommend that all multi-term contract solicitations indicate so in the bid solicitation.

COLLEGE RESPONSE

Accept recommendation - College will ensure that multi-term contract solicitations indicate so in bid solicitation.

IV. Minor Construction Missing Documents

Three minor construction contracts were not supported by all of the required documentation. They were by purchase order number and project description as follows:

- 1) PO 89048 \$4,950.00 Repair & resurface parking lot
 Notice of Award sent to all bidders
- 2) PO 87893 \$ 6,356.00 45 Coming Street Roof Replacement
 Notice of Award sent to all bidders
- 3) PO 89290 \$17,300.00 Construct 2 dugouts
 Certificate of Insurance

We recommend that all required documentation be retained in the appropriate files.

COLLEGE RESPONSE

All three contracts missing documentation were from 1989-90. The College had found this problem in 1989-90 and corrected by additional review and use of a divided file folder system.

V. Information Technology Plans Not Approved

The College has failed to obtain approval on its information technology plans for fiscal years 1990-91 and 1991-92 from the Division of Research and Statistical Services of the Budget and

Control Board. Approval is required for each fiscal year by the annual Appropriations Acts. We acknowledge that the College has been obtaining "ad hoc" approvals from the Division of Research and Statistical Services on an as need basis. However, this does not satisfy the requirement for annual plans.

We recommend the College submit for approval an Information Technology Plan for the current fiscal year to the Division of Research and Statistical Services. This plan must be submitted for approval annually.

COLLEGE RESPONSE

Accept recommendation - Information Technology Plans will be submitted for approval annually. Current fiscal year (1992-93) plan was approved August 20, 1992. At no time during this audit period was anything requiring Information Technology approval purchased without approval (either by plan or ad hoc). 1993-94 Plan was submitted August 4, 1992 and is still in the evaluation process at Information Technology Planning Management.

VI. Leases of Real Property

Using listings of real property leases provided by the College and the Real Property Management Office of the Division of General Services, we tested for compliance with Section 11-35-1590 of the Code. While we found all leases of private property by the College to be in accordance with the Code, we found that the College has leased the following state-owned property to others without the required approvals noted in Regulation 19-445.2120:

Property

- 1 - 42 George Street
- 2 - 327 King Street

- 3 - 329 King Street
- 4 - 4 Glebe Street, Apts A-C
- 5 - Randoff Hall, Foundation Office
- 6 - Grice Marine Biology Laboratory

We recommend that the College report these leases to the Real Property Management Office.

COLLEGE RESPONSE

Accept recommendation - College has reported all leases of state-owned property to the Real Property Management Office and will continue to do so.

VII. Procurement Policies and Procedures Manual

Because the College recently implemented an automated procurement system which resulted in numerous changes in the procurement process, the current Procurement Policies and Procedures Manual is outdated. The College is currently in the process of rewriting its manual. Once this manual is complete, it must be submitted to us for our approval. We cannot recommend recertification without current procurement procedures.

COLLEGE RESPONSE

Procurement manuals will be complete and submitted for approval no later than first week in January 1993.

CERTIFICATION RECOMMENDATIONS

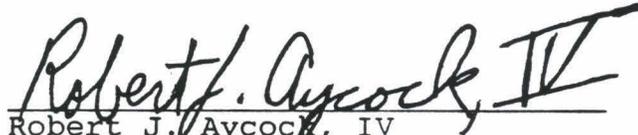
As enumerated in our transmittal letter, corrective action based on the recommendations described in this report, we believe, will in all material respects place the College of Charleston in compliance with the South Carolina Consolidated Procurement Code and ensuing regulations.

Under the authority described in Section 11-35-1210 of the Procurement Code, subject to corrective action which we will verify through a follow-up review, we recommend the College of Charleston be recertified to make direct agency procurements for three (3) years up to the limits which are as follows:

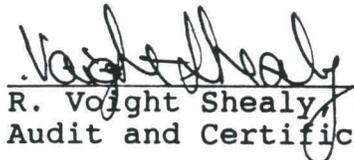
<u>Procurement Areas</u>	<u>Recommended Certification Limits</u>
I. Goods and Services	*\$50,000 per purchase commitment
II. Construction Services	*\$25,000 per purchase commitment
III. Consultants	*\$50,000 per purchase commitment
IV. Information Technology in accordance with the approved Information Technology Plan	*\$50,000 per purchase commitment

*The total potential commitment to the State whether single year or multi-term contracts are used.

Based on a review of the College's procurement history and after considering the College's preview of its anticipated future activity, we do not believe that there is sufficient activity to warrant the requested increase in certification.



Robert J. Aycocock, IV
Audit Supervisor



R. Voight Shealy, CFE, Manager
Audit and Certification

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State Budget and Control Board
DIVISION OF GENERAL SERVICES



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JAMES J. FORTH, JR.
ASSISTANT DIVISION DIRECTOR

February 12, 1993

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

Dear Jim:

We have returned to the College of Charleston to determine the progress made toward implementing the recommendations in our audit report covering the period July 1, 1989 through June 30, 1992. During this visit, we followed up on each recommendation made in the audit report through inquiry, observation and limited testing.

We observed that the College has made substantial progress toward correcting the problem areas found and improving the internal controls over the procurement system. We feel that, with the changes made, the system's internal controls should be adequate to ensure that procurements are handled in compliance with the Consolidated Procurement Code and ensuing regulations.

We, therefore, recommend that the certification limits as outlined in the audit report, be granted for a period of three (3) years.

Sincerely,

Vaight Shealy
R. Voight Shealy, Manager
Audit and Certification

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RVS/jj

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