PRODUCTION
AUDIT AND
CERTIFICATION

HORRY-GEORGETOWN TECHNICAL COLLEGE
AGENCY

OCTOBER 1, 1991 - DECEMBER 31, 1993
DATE
September 14, 1992

Mrs. Helen T. Zeigler
Director
Office of General Services
1201 Main Street, Suite 420
Columbia, South Carolina 29201

Dear Helen:

I have attached Horry-Georgetown Technical College'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 two (2) year certification as noted in the audit report.

Sincerely,

William E. Gunn
Materials Management Officer

WEG/tl
Attachment
HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCUREMENT AUDIT REPORT

OCTOBER 1, 1991 - DECEMBER 31, 1993
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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.
June 17, 1994

Mr. William E. Gunn
Assistant Division Director
Office of General Services
1201 Main Street, Suite 600
Columbia, South Carolina 29201

Dear Eddie:

We have examined the procurement policies and procedures of Horry-Georgetown Technical College for the period October 1, 1991 through December 31, 1993. 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 College 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 Horry-Georgetown Technical College is responsible for establishing and maintaining a system of internal control over procurement transactions. In fulfilling this responsibility, estimates and judgments 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 Horry-Georgetown Technical College in compliance with the South Carolina Consolidated Procurement Code and ensuing regulations.

Larry G. Sorrell, Manager
Audit and Certification
INTRODUCTION

We conducted an examination of the internal procurement operating policies and procedures of Horry-Georgetown Technical College. Our on-site review was conducted March 15-31, 1994 and was made under authority as described in Section 11-35-1230(1) of the South Carolina Consolidated Procurement Code and Regulations 19-445.2020.

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 include:

(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 while ensuring that procurements are the most advantageous to the State and in compliance with the provisions of the Ethics Government Accountability and Campaign Reform Act

(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 November 12, 1991, the Budget and Control Board granted Horry-Georgetown Technical College the following procurement certifications:

<table>
<thead>
<tr>
<th>Category</th>
<th>Requested Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Goods and Services</td>
<td>$30,000</td>
</tr>
<tr>
<td>(Local Funds Only)</td>
<td></td>
</tr>
<tr>
<td>2. Consultant Services</td>
<td>$30,000</td>
</tr>
<tr>
<td>(Local Funds Only)</td>
<td></td>
</tr>
<tr>
<td>3. Information Technology</td>
<td>$30,000</td>
</tr>
<tr>
<td>in accordance with the approved</td>
<td></td>
</tr>
<tr>
<td>Information Technology Plan</td>
<td></td>
</tr>
<tr>
<td>(Local Funds Only)</td>
<td></td>
</tr>
</tbody>
</table>

Since that certification expires November 12, 1994, this audit was performed to determine if recertification is warranted. The College did not request an increase in certification.
SCOPE

We conducted our examination in accordance with Generally Accepted Auditing Standards as they apply to compliance audits. Our examination encompassed a detailed analysis of the internal procurement operating procedures manual to the extent we deemed necessary to formulate an opinion on the adequacy of the system to properly handle procurement transactions. That examination was limited to procurements made with local funds, which include federal funds, local appropriations, contributions and student collections, which is the procurement activity managed by the College. As in all South Carolina technical colleges, state funded procurements are managed by the State Board of Technical and Comprehensive Education.

Specifically, the examination included, but was not limited to review of the following:

(1) All sole source and emergency procurements and trade-in sales for October 1, 1991 to December 31, 1993

(2) Purchase transactions for July 1, 1992 to December 31, 1993
   a) Sixty payments each exceeding $500, including six sealed bids
   b) Five additional sealed bid files from July 1, 1992 to June 30, 1993

(3) Block sample of six hundred sequential voucher payments from the period October 1, 1991 - June 30, 1992

(4) Surplus property disposal procedures

(5) Minority Business Enterprise Plan and quarterly reports for October 1, 1991 through December 31, 1993

(6) Ratification file for audit period
(7) Internal procurement procedures manual

(8) Information Technology Plan approvals covering the audit period

(9) Blanket purchase agreement files

(10) Procurement staff and training
SUMMARY OF AUDIT FINDINGS

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

I. Compliance - Procurements
   A. Procurements Made Without Evidence of Competition
      We noted three procurements made without competition, sole source or emergency determinations.
   B. Insufficient Number of Quotations or Bids Solicited
      The College did not solicit the required number of bids or quotations on four procurements.
   C. Unauthorized Procurements
      Four procurements which were unauthorized.
   D. Blanket Purchase Agreements
      The College's blanket purchase agreements are not set up in compliance with the Regulations.
   E. No Written Bid Tabulations Prepared
      Written bid tabulations were not prepared on two sealed bids.
   F. Multi-Term Determinations Not Prepared
      The College failed to prepare determinations for two multi-year contracts.
   G. State Contract Numbers Not Referenced
      State contract number were not referenced on some purchase orders using state contract prices
II. Sealed Bid Package Problems
We noted several areas where the bid package and bidding procedures should be improved.

III. Compliance - Sole Source and Emergency Procurement
A. Inappropriate Sole Source Procurements
Two sole source procurements should have been bid.

B. Sole Source Procurements Classified Inappropriately
Two sole source procurements were classified inappropriately.

IV. Minority Business Enterprise Reporting
The College failed to file the second quarter progress report for FY93/94.

V. Lease-outs and Rentals of College-Owned Real Property
The College has failed to obtain the approval from the Real Property Management Section of General Services on their current lease-outs and rentals of College-owned real property.

VI. Time and Date Stamping of Bids
Sealed bids are not time or date stamped at bid openings.
VII. Professional Development

The College should continue to promote professional development of the procurement officer.

VIII. Internal Procurement Procedures Manual

The College manual needs to be updated to reflect changes in the Procurement Code.
RESULTS OF EXAMINATION

I. Compliance - Procurements

To test for general compliance to the Code, we selected a random sample of sixty procurement transactions and/or contracts from the audit period July 1, 1992 through December 31, 1993. As a result of this testing, we noted the following exceptions.

A. Procurements Made Without Evidence of Competition

We noted three procurements that were not supported by evidence of competition, sole source or emergency determinations. These were as follows:

<table>
<thead>
<tr>
<th>Item#</th>
<th>Check#</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>41611</td>
<td>$1,456.29</td>
<td>Printing of accounts payable checks</td>
</tr>
<tr>
<td>2</td>
<td>41342</td>
<td>1,846.91</td>
<td>Personal computer and printer</td>
</tr>
<tr>
<td>3</td>
<td>38207</td>
<td>1,884.75</td>
<td>Projector</td>
</tr>
</tbody>
</table>

At the time of these purchases, the Code and regulations required that all procurement above $500.00, which were not exempt, be competitively bid or justified as sole source or emergency procurement. The College is in violation of these regulations regarding the above purchases.

We recommend the College strictly adhere to the requirements of the Code and regulations regarding competition on all future procurements.

COLLEGE RESPONSE

We concur with the auditor's findings and the procurement office will check more closely for competition.
B. Insufficient Number of Quotations or Bids Solicited

The College failed to solicit the required competition on the following four procurements:

<table>
<thead>
<tr>
<th>Item#</th>
<th>PO#</th>
<th>Amount</th>
<th>Required Solicitations</th>
<th>Actual Solicitations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>13459</td>
<td>$1,574.53</td>
<td>3 written quotes</td>
<td>2 written quotes</td>
</tr>
<tr>
<td>2</td>
<td>13117</td>
<td>1,760.96</td>
<td>3 written quotes</td>
<td>2 written quotes</td>
</tr>
<tr>
<td>3</td>
<td>09599</td>
<td>1,810.60</td>
<td>3 written quotes</td>
<td>2 written quotes</td>
</tr>
<tr>
<td>4</td>
<td>12977</td>
<td>2,687.00</td>
<td>3 sealed bids</td>
<td>3 written quotes</td>
</tr>
</tbody>
</table>

Furthermore, the original purchase order amount for item 4 was $2,500.00 for patching of the asphalt parking lot. The purchase order was increased by $187.00 without a written amendment as required by Section V. of the College's internal procedures manual. A written amendment is required if the change to a purchase order exceeds $25.00.

We recommend the College strictly adhere to the minimum competition requirements of the Code. Also, any purchase order increase which exceeds $25.00 must be supported by a written amendment per internal policy.

COLLEGE RESPONSE

The procurement office will adhere more closely to the competition requirements of the Code and no longer use the winning quotation as our third quote.

C. Unauthorized Procurements

The following four procurements were unauthorized:

<table>
<thead>
<tr>
<th>Item#</th>
<th>PO#</th>
<th>Invoice Date</th>
<th>PO Date</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>13543</td>
<td>05/14/93</td>
<td>06/30/93</td>
<td>$655.20</td>
<td>Repair of alarm system</td>
</tr>
<tr>
<td>2</td>
<td>16305</td>
<td>07/26/93</td>
<td>07/29/93</td>
<td>4,935.25</td>
<td>Heat pump and duct system</td>
</tr>
<tr>
<td>3</td>
<td>10939</td>
<td>10/22/92</td>
<td>10/29/92</td>
<td>720.00</td>
<td>Furniture upholstery supplies</td>
</tr>
<tr>
<td>4</td>
<td>17094</td>
<td>09/22/93</td>
<td>09/30/93</td>
<td>1,990.00</td>
<td>Elevator repair</td>
</tr>
</tbody>
</table>
Regulation 19-445.2015 defines an unauthorized procurement as "an act obligating the State in a contract by any person without requisite authority to do so...

Section A.II of the Procurement Procedures Manual states in part...."The Purchasing Department, under the supervision of the Vice President...has exclusive responsibility for providing purchasing services to all departments... of the College and procuring such commodities and services in the most efficient, economical and responsible manner."

These purchases were made prior to approval by the Purchasing Department and are therefore unauthorized.

We recommend that College personnel comply with internal procedures and the Code when making procurements in the future. Furthermore; since these three procurements listed above are unauthorized, they must be ratified in accordance with Regulation 19-445.2015. by the President.

**COLLEGE RESPONSE**

The College has obtained ratification from the President. The personnel involved have been given copies of the Procurement Code and will adhere to them in the future.

**D. Blanket Purchase Agreements**

The College's blanket purchase agreements are not set up in compliance with the regulations promulgated under the Code. Blanket purchase agreements are designed to reduce administrative cost in accomplishing small purchases by eliminating the need for issuing individual purchase documents.

Regulation 19-445.2100, Subsection C, mandates that terms and conditions under which a blanket agreement can be
established. This requires:

a) description of agreement
b) extent of obligation
c) individuals authorized to place calls and the dollar limit per call
d) delivery ticket procedures
e) invoice procedures

We noted one instance on check #27535 where $1,116.34 was paid against a blanket purchase agreement with an authorization limit of $450.00.

We recommend that the following steps be taken to ensure compliance to the Code in the area of blanket purchase agreements:

1) The procurement officer thoroughly familiarize herself with the requirements for establishing blanket agreements as stated in Regulation 19-445.2100.

2) The Purchasing procedures Manual reflect explicitly the regulations governing blanket agreements.

3) Purchase orders identify the individuals authorized to place calls under the agreement and dollar limitation per call for each individual should be furnished to the supplier by the Procurement Officer.

4) Accounting should only pay up to the authorized maximum limit established on a blanket purchase agreement.

COLLEGE RESPONSE

The procurement office has become familiar with the Procurement Code regulations for blanket order agreements and began using them effective July 1994.

E. No Written Bid Tabulation Prepared

Bid tabulation sheets were not prepared for the following sealed bids:
<table>
<thead>
<tr>
<th>Bid#</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>HG0054</td>
<td>$2,688.00</td>
<td>Fiber optic cable</td>
</tr>
<tr>
<td>HG0045</td>
<td>3,990.00</td>
<td>Golf cart</td>
</tr>
</tbody>
</table>

Section 11-35-1520(b) states in part... "The amount of each bid...together with the name of each bidder shall be tabulated. The tabulation shall be open to the public inspection at that time."

All sealed bids should be tabulated and the tabulation sheets be signed by the procurement officer and witnessed by an assistant at the opening.

**COLLEGE RESPONSE**

We concur with the auditor's findings and will ensure that all sealed bid tabulation sheets are prepared and signed.

**F. Multi-Term Determinations Not Prepared**

The College failed to prepare multi-term determinations to support two multi-term contracts. These were for bid number HG0041 for rental of tractor trailers for continuing education classes and number HG0044 for mailing of semester curriculum master schedules.

Regulation 19-445.2135 D. states in part... "a multi-term contract may be used when it is determined in writing by the Procurement Officer of the governmental body that:

1. a special production of definite quantities or the furnishing of long term services are required to meet state needs; or
2. a multi-term contract will serve the best interest of the state by encouraging effective competition...."
Since the required determinations were not prepared, extension options should not be exercised. The College should prepare these determinations to support future multi-term solicitations to ensure compliance with the Code.

**COLLEGE RESPONSE**

The procurement office has prepared the multi-term determinations and we are in compliance with Code.

G. State Contract Numbers Not Referenced

Some purchase orders resulting from state contracts failed to reference the applicable contract number. For compliance verification, every purchase made from an existing state contract should reference the contract number.

**COLLEGE RESPONSE**

To be in compliance, the procurement office has begun referencing state contract numbers when applicable.

II. Sealed Bid Package Problems

We noted problems in the following four sealed bid files:

A. Bid B0004 for Student Accident Insurance was award for the period July 1, 1990 through June 30, 1991 with an option to extend the contract. The extension allowed for two (2) additional one year period or through June 30, 1993. Both extensions were exercised and the contract expired June 30, 1993. However the College is still using the expired contract. On September 28, 1993 purchase order #17043 for $6,026.46 was issued for this insurance coverage for the period July 1 through December 31, 1993.
We recommend the College rebid this insurance coverage immediately and establish a new contract.

COLLEGE RESPONSE

The student accident insurance was rebid by the State in July 1994.

B. Bid HG0054 was for the purchase of fiber optic cable. The resulting award of $2,688.0 was based on the receipt of a faxed copy of the sealed bid. This is unacceptable in sealed bidding procedures. Section 11-35-1520(b) states in part "bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the invitation for bids..."

We recommend the College never accept copies of a sealed bid received through the fax machine. (This recommendation does not apply to informal quotations.)

COLLEGE RESPONSE

The procurement office will no longer accept facsimile copies of bids.

C. Bid number HG0037 was for printing of brochures and was awarded for $1,472.00. The tabulation sheet was in the file but the low bidder's pricing sheet was missing. It appeared the bids had been copied and sent to the Department for review after bid opening. At some point the pricing sheet probably got misplaced during the review process.

We recommend that purchasing be more careful handling bidding document after opening. This will ensure a complete bidding file after award for audit review by state personnel and general public review if requested.
The procurement office has reviewed its procedures for handling bidding documents after openings and made changes that will ensure compliance with the Code.

D. Bid HG0033 was for physics equipment and was awarded for $2,566.68. We noted the following inconsistencies in the bid package.

1. The title of the bid was Physics Equipment but under the Special Provision section the bid stated the purpose of the bid was to provide New Fencing.
2. The bid stated "bid as specified" but in the line descriptions of the items it allowed for an equal product bid.

Bid awards must be made based on the requirement of each bid invitation. If conditions or instructions are incorrect or changed, all bidders must be notified by a written amendment prior to bid opening.

The procurement office will notify all bidders of any instructions or conditions that were incorrectly stated in the bid package effective immediately.

III. Compliance - Sole Source and Emergency Procurements

We tested all sole source, emergency and trade-in sale procurements for the audit period and noted the following exceptions.

A. Inappropriate Sole Source Procurements

The following two procurements should have been competitively bid and handled under the Code's small purchasing procedures.
We recommend the College bid goods and services, when applicable, to ensure that sole source procurements are not inappropriately made.

COLLEGE RESPONSE

We concur with the auditor's findings. The College will ensure competition for procurements if reasonable doubt of sole source procurement exists.

B. Sole Source Procurements Inappropriately Classified

We noted two sole source procurements that should have been classified as emergency procurements. These were as follows:

<table>
<thead>
<tr>
<th>PO#</th>
<th>Date</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9175</td>
<td>07/01/92</td>
<td>$870.00</td>
<td>Mechanical repair to air condition unit</td>
</tr>
<tr>
<td>9156</td>
<td>07/15/92</td>
<td>1,304.11</td>
<td>Repair and replace A/C compressor</td>
</tr>
</tbody>
</table>

We recommend the College carefully review future maintenance repair orders to ensure the appropriate source selection process is used.

COLLEGE RESPONSE

The College now reviews maintenance repair orders to ensure selection of an appropriate source.

IV. Minority Business Enterprise Reporting

The College has failed to file their Minority Business Enterprise (MBE) progress quarterly report for the period October 1 through December 31, 1993. Regulation 19-445.2160E(5) states in part: "Progress reports will be submitted quarterly so as to
arrive...not later than 15 days after the last day of each fiscal quarter."

We recommend the College file this delinquent report and continue to file the required quarterly MBE reports in a timely manner.

**COLLEGE RESPONSE**

The delinquent report has been filed. The procurement office has assumed responsibility for filing the quarterly reports in a timely manner.

V. Lease-Outs and Rental of College-Owned Real Property

The College receives lease and rental income from several sources for College-owned property. Regulation 19-445.2120(B) requires that the Division of General Services must approve the rental and leases of State-owned real property.

We recommend the College obtain the approval of the Division of General Services for the rental and leasing of State-owned property. The Real Property Management Section of the Division of General Services should be contacted to assure that these transactions are handled in accordance with the regulations.

It is the opinion of Real Property Management that if a rental agreement is for a period of one year, even though it may be for only one day a week, it needs their approval. If it is a rental for less than six months or a one-time rental no approval is required.

**COLLEGE RESPONSE**

The College has contacted the Real Property Management Department and has received verbal approval for the existing leases.
VI. Time and Date Stamping of Bid

When the purchasing office receives sealed bids, the envelopes are sometimes date stamped and placed in a locked file until the time and date of the bid opening. At the bid opening, the envelopes are sometimes discarded leaving the official file with any evidence that bids were received timely.

We recommend that the purchasing office time and date stamp all sealed bid envelopes when received. The purchasing office should keep the stamped envelopes in the file or time and date stamp the bid forms of each responding vendor at the bid opening so that a timely receipt of responses can be verified.

**COLLEGE RESPONSE**

The procurement office began stamping the time and date on all sealed bid envelopes when received effective July 1994.

VII. Professional Development

We noted that since our last audit two and one half years ago, the procurement officer has attended one of the National Institute of Governmental Purchasing (NIGP), National Association of State Purchasing Officials (NASPO) courses. With the certification requested by the College, it is imperative that the College allocate funds and time for the procurement officer to complete such courses as Public Procurement Management, Parts 1 & 2. These courses are required in order for the purchasing officer to obtain the NIGP certification of "Certified Professional Public Buyer" (CPPB).

We recommend the College continue to encourage and support the further training of the procurement officer.
COLLEGE RESPONSE

The Procurement Officer is enrolled in the upcoming Public Procurement Management, Parts I and II and will include continuous professional development as one of her objectives.

VIII. Internal Procurement Procedures Manual

The State Government Accountability and Reform Act of 1993 instituted many changes in the Consolidated Procurement Code effective July 1, 1993. However, the College's internal Procurement Procedures Manual has not been updated to reflect these changes. Therefore, we recommend the Manual be updated to be consistent with the Code currently in effect.

COLLEGE RESPONSE

The College procurement manual was update in July 1994 and copies distributed to appropriate personnel. A copy was given to the auditors on August 2, 1994.
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 Horry-Georgetown Technical College in compliance with the South Carolina Consolidated Procurement Code.

In order to determine that corrective action has been taken, we will perform a follow-up audit prior to September 30, 1994. If, at that time, we determine that corrective action has been taken we will recommend that the College be recertified to make direct agency procurements for a period of two (2) years up to the following limits:

<table>
<thead>
<tr>
<th>Procurement Area</th>
<th>Recommended Certification Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods and Services (Local Funds Only)</td>
<td>*$30,000 per commitment</td>
</tr>
<tr>
<td>Consultant Services (Local Funds Only)</td>
<td>*$30,000 per commitment</td>
</tr>
<tr>
<td>Information Technology in accordance with the approved Information Technology Plan (Local Funds Only)</td>
<td>*$30,000 per commitment</td>
</tr>
</tbody>
</table>

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

James M. Stiles, CPPB  
Audit Manager

Larry G. Sorrell, Manager  
Audit and Certification
September 14, 1994

Mr. William E. Gunn
Materials Management Office
Office of General Services
1201 Main Street, Suite 600
Columbia, South Carolina 29201

Dear Eddie:

We have reviewed Horry-Georgetown Technical College's response to our audit report for October 1, 1991 - December 31, 1993. Also, we have followed the College's corrective action during and subsequent to our field work. We are satisfied that the College has corrected the problem areas and that internal controls over the procurement system are adequate.

Therefore, we recommend that the Budget and Control Board grant Horry-Georgetown the certification limits noted in our audit report for a period of two (2) years.

Sincerely,

Larry G. Sorrell, Manager
Audit and Certification

LGS/t1

Total Copies Printed - 33
Unit Cost - .74
Total Cost - 24.42