

Audit Committee Meeting Agenda
Thursday, March 26, 2026
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. Presentation of Annual Audit Report – Tim Lyons, Mauldin & Jenkins
- 4.2. Engagement Updates - Director LaBruyere
- 4.3. Follow Up on Management Action Plans - Director LaBruyere

5. Old Business — Chairman Spencer

6. Executive Session – Chairman Spencer

- 6.1 Executive Session pursuant to SC Code 30-4-70(a)(2) to receive legal advice relating to the position of the public agency in other adversary situations involving the assertion against the agency of a claim.

7. Adjourn (Action Required) — Chairman Spencer

Internal Audit Services

March 2026 Audit Committee



Presented by: Tim Lyons,
Mauldin & Jenkins

4.1 Annual Audit Report



MAULDIN & JENKINS

**Annual Report to be
released March 23, 2026**



Presented by: Mark LaBruyere, CPA, CIA

4.2 Engagement Updates



SOUTH CAROLINA OFFICE OF THE STATE AUDITOR

Engagement Updates Planning Phase

	Engagement	Hours	Estimated Completion
1	Fleet Management	147	TBD
2	Payroll	166	TBD

Engagement Updates

Fieldwork Phase

	Engagement	Hours	Estimated Completion
1	Travel Expense	328	May 2026

Engagement Updates Reporting Phase

	Engagement	Hours	Estimated Completion
1	OPT Programs – State Management Plan	343	TBD
2	Contract Assurance	616	April 2026
3	AASHTO Ware Security and Access	221	April 2026

End of Presentation

INTERNAL AUDIT REPORT



Presented by: Mark LaBruyere, CPA, CIA

4.3 Follow Up on Management Action Plans



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Follow Up on Management Action Plans – Operational (Through 01/31/26)

- Covers 4 audit reports issued through December 2025:

Risk	Completed	In Progress; Not Overdue	Overdue 1 to 90 Days	Overdue 91 to 365 Days	Overdue > 365 Days	Revised Due Dates	Totals
All Engagements							
Extreme							
High							
Medium-High	11	5					16
Medium	4	4		2			10
Medium-Low	4				1	12/31/27	5
Performance Opportunities		1					1
Totals	19	10		2	1		32

End of Presentation

AUDIT COMMITTEE



5.0 Old Business



INTERNAL AUDIT REPORT



6.0 Executive Session



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AUDIT COMMITTEE



7.0 Adjourn



AUDIT COMMITTEE



Next Meeting May 21, 2026



SOUTH CAROLINA OFFICE OF THE STATE AUDITOR