Audit Committee Members:
Curtis M. Spencer, Committee Chair
Marty L. Sauls, IV, Commissioner
Sel Hemingway, Jr., Commissioner
Britt Blackwell, Commissioner
Thomas L. Rhodes, III, Commissioner

South Carolina Department of Transportation
Audit Committee Meeting Agenda
Thursday, September 17, 2026
Following Adjournment of Commission Meeting
SCDOT Headquarters ● Room 306
Columbia, South Carolina

1. Call to Order — Chairman Spencer

2. Roll Call — Chairman Spencer

3. Approval of Agenda (Action Required)— Chairman Spencer

4. New Business
- 4.1. Staff Updates – Interim Director Wilkins
- 4.2. Engagement Updates – Interim Director Wilkins
- 4.3. Travel Expense Audit Report – Auditor Perez

5. Old Business — Chairman Spencer

6. Adjourn (Action Required) — Chairman Spencer

Internal Audit Services

September 2026 Audit Committee

4. New Business

Presented by: Todd Wilkins, CISA

4.1 Staffing Changes

SOUTH CAROLINA OFFICE OF THE STATE AUDITOR

Julia Buchanan

Presented by: Todd Wilkins, CISA

4.2 Engagement Updates

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Engagement Updates
Planning Phase

	Engagement	Hours	Estimated Completion
1	Fleet Management	147	TBD
2	Payroll	166	TBD
3	Purchasing Card	15	June 2026

Engagement Updates Reporting Phase

	Engagement	Hours	Estimated Completion
1	OPT Programs – State Management Plan	343	TBD
2	Travel Expense	644	Sept 2026

End of Presentation

INTERNAL AUDIT REPORT

Presented by: Daniel Perez

4.3 Travel Expense Audit Report

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Background

- The Procurement Office serves as the centralized authority for **travel expenses oversight**, policy enforcement, and compliance routing across SCDOT personnel.

- **Core Operational Stages**:
  - Pre-Travel Verification and Authorization
  - Emergency Lodging Compliance
  - Post-Travel Reimbursement

- **Departmental Directive 15 (DD15) Update (January 13, 2025)**
  -Strengthens internal controls and submission deadlines
  -Eliminates "after the fact" approvals for lodging over GSA rates.

Management’s Objective

Management’s objective with the Travel Expenses activity is to ensure that the agency’s updated travel controls and workflows are properly designed and operating effectively to address previously identified risks.

Audit Objective

- Assess the design adequacy and operating effectiveness of controls designed to manage those risks to an acceptable level.

Conclusion

In our opinion, controls are adequate in design and are operating effectively for reducing risks within the Agency's risk appetite.

End of Presentation

AUDIT COMMITTEE

Old Business

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AUDIT COMMITTEE

Next Meeting December 3, 2026

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AUDIT COMMITTEE

Adjourn

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