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Date: Nov. 4, 2016

Subject: 2016 Peer Review of the South Carolina Legislative Audit
Council

At your request, and under the terms of a 2016 contract executed with the National Conference of State Legislatures (NCSL), we reviewed the system of quality control of the South Carolina Legislative Audit Council in effect for a three-year compliance period from 2013 to 2016.

Section 3.101 of *Government Auditing Standards, 2011 Revision* (i.e., the Yellow Book or GAGAS) by the Comptroller General of the United States allows the peer-reviewed agency to receive one of three possible ratings—pass, pass with deficiencies or fail.

In the peer review team's opinion, the South Carolina Legislative Audit Council has a quality control system that is suitably designed and followed, providing reasonable assurance that the office is performing and reporting performance audit engagements in conformity with applicable *Government Auditing Standards* for the period reviewed. Based on its professional judgment, the peer review team gives a rating of "pass" to the South Carolina Legislative Audit Council.

The team's assessment is based on observations made during an onsite visit conducted Oct. 10-14, 2016. During this visit, the team reviewed the office's audit-related policies and procedures, four performance audits and continuing professional education records. Team members also interviewed the five public members of the LAC Board, office managers and selected staff. The team notes that the conduct of the peer review work was not impaired in any way. Team members were granted full access to relevant reports, working papers, supporting documentation and staff.

The peer review team appreciates the courtesy and cooperation extended to us in conducting this review. We commend you for your willingness to contract for this peer review to independently confirm the quality of your performance audits.