



To: K. Earle Powell, Director  
South Carolina Legislative Audit Council

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**Scott Bedke**  
Speaker of the House  
Idaho  
President, NCSL

**Anne Sappenfield**  
Director  
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Wisconsin  
Staff Chair, NCSL

**Tim Storey**  
Chief Executive Officer  
NCSL

At your request, and under the terms of a 2022 contract executed with the National Conference of State Legislatures (NCSL), we reviewed the system of quality control of the South Carolina Legislative Audit Council (LAC) in effect for a three-year compliance period from 2019 to 2022.

Government Auditing Standards Section 5.72 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 LAC has a quality control system that was suitably designed and followed during the period reviewed to provide LAC with reasonable assurance that its performance audit engagements conform with applicable Government Auditing Standards in all material respects. 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 in-person peer review conducted Oct. 23-28, 2022. The team reviewed statutes relevant to LAC and its work, the LAC’s audit-related policies and procedures, four performance audit reports and the supporting workpaper documentations, and continuing professional education records. Team members talked with LAC staff. Interviews were conducted with the five public members of the LAC Board. The team notes that the conduct of the peer review work was not impaired in any way. To the extent allowed under South Carolina law, team members were granted 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.