

Number of Institutional Audits, Follow-Up Reviews, and Agency-Wide Purchasing Card Reviews (2015-2018)⁵²

Internal Audit Data

Fiscal Year	Institutional Audits Petty Cash, Meal Tickets, Postage, Procurement, P-Cards, Fixed Assets, Trust Accounts, Inmate Pay, Work-Center Accounting and Safe reviews	Follow-up Reviews Prior Audit Findings	Agency-Wide Purchasing Card Reviews P-Card Controls
2015	10	8	21
2016	3	12	15
2017	7	6	27
2018	12	4	18

Note: An institutional audit includes review of petty cash, meal tickets, postage, procurement, purchase cards, fixed assets, trust accounts, inmate pay, work-center accounting, and safe reviews.

⁵² S.C. House of Representatives, House Legislative Oversight Committee, “Agency Presentation – Legal and Compliance Unit (October 1, 2019),” under “Committee Postings and Reports,” under “House Legislative Oversight Committee,” under “Corrections, Department of,” and under “Meetings,” [https://scstatehouse.gov/CommitteeInfo/HouseLegislativeOversightCommittee/AgencyWebpages/Corrections/SCDC%20Legal%20and%20Compliance%20Presentation%20\(10.01.19\).pdf](https://scstatehouse.gov/CommitteeInfo/HouseLegislativeOversightCommittee/AgencyWebpages/Corrections/SCDC%20Legal%20and%20Compliance%20Presentation%20(10.01.19).pdf) (accessed October 18, 2019), slide 131. Hereinafter “Legal Presentation.”